

COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, June 27, 2024

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:04 p.m.

Roll Call

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

With four (4) members present a quorum was established.

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Karales, Bobby Richardson, Jill Ferko, Leslie Johnson

Approval of Agenda – Member Kellogg made a motion to approve the agenda, second by Member Wormley. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Approval of Minutes – Member Peterson made a motion to approve the minutes from May 30, 2024 and June 04, 2024, second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Approval of Claims – Member Wormley made a motion to forward the approval of the claims to the next County Board Meeting, second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 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 (Page 8-9). There was no discussion about this report.

- B. **ARPA Update** – Financial Analyst Jennifer Karales provided to the committee the American Rescue Plan overview of ARPA outstanding projects for external entities. Montgomery-Boulder Hill spent all of their funds and documentation has been received. The Village Oswego has spent some of the funds allocated to them. Ms. Karales indicated that most projects will be completed by late August-September and any money not spent will be returned to the County.

New Committee Business

A. Approval of Budget Amendment for Pace Scheduling Software for the Sheriff’s Office

Undersheriff Bobby Richardson briefed the committee on the need for the Sheriff’s Office to go from paper scheduling to a cloud-based scheduling system. The Pace scheduler will provide efficiency in scheduling, can be easily integrated, and in emergency situations will provide more efficient messaging to personnel. Undersheriff Richardson explained that Pace will help with day to day operations as well as long-term planning. Pace can be used on PC, tablet, IOS and Android mobile devices. In answer to the question if there are any local departments currently using this system, Undersheriff Richardson responded that The Village of Oswego has started the build-out phase for Pace and the Sheriff’s office will

also be able to see a demonstration when the Berwyn Police Department implement the new Pace system in July. HR will be trained on this new system as this system will integrate with Tyler Munis payroll. A question was asked whether there would be any additional costs or technological needs associated with this system, Undersheriff Richardson said that there would not be any additional costs that he is aware of, just the cost of the contract.

Member Peterson made a motion for Approval of Budget Amendment for Pace Scheduling Software for the Sheriff's Office to be forwarded to the next County Board meeting, second by Member Wormley. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

B. Review of Amendment to the Eldamain Road IGA with the City of Plano and United City of Yorkville

County Administrator Christina Burns informed the committee that in 2011 the County approved an Intergovernmental Agreement (IGA) with the City of Yorkville and City of Plano to fund the reconstruction of Eldamain Road from Menards to Galena Road. As the lead agency, the County agreed to fund the project with the agreement that the municipalities would pass on those redevelopment cost proportionately to the future benefiting developments. The IGA was drafted based on project costs and was never subsequently amended to reflect actual costs and grant funds received. After incorporating the grant funds, the IGA will amend recapture amounts to \$161.85 per lineal for Yorkville down from \$336.59 and reduce Plano's recapture amount to \$16.74 per foot from \$34.85 per foot. The reductions are calculated based on provisions in the original agreement. Ms. Burns stated the amendment (Page 12-16 in packet) will be sent to City of Yorkville and City of Plano for signatures and then brought back to County Board for approval.

Member Peterson made a motion for Approval of Amendment to the Eldamain Road IGA with the City of Plano and United City of Yorkville to be forwarded to the next County Board meeting, second by Member Wormley. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

C. Approval of FY2024 Opioid Fund Applications

Financial Analyst Jennifer Karales stated that there are no Opioid Fund applications for this month.

D. Discussion and Approval of Ordinance Establishing Budget Process Guidelines for Budgeted Positions

Human Resources Director Leslie Johnson briefed the committee on the need to establish budget process guidelines (page 20 of packet). The draft ordinance establishes a budget process for all budgeted positions within County departments and elected offices subject to the County Board's appropriations. This ordinance aims to provide a structured approach for managing personnel budget appropriations and approved headcounts, ensuring transparency and fiscal responsibility. Also, this ordinance seeks to provide the County with the ability to better forecast and budget for additional costs that may result from changes to approved headcounts such as technology upgrades, facility needs, and additional benefits costs. The headcounts and salaries of personnel should be part of the budget during the normal budget process, but what HR found in their Tyler Munis audit was a lot of changes being made to headcounts, salaries, position title changes, and stipends mid-year. In 2023 the County Board approved a resolution requiring every personnel action to be documented in a personnel action notice form (PAN). They have found that these forms have not been consistently used or updated. Ms. Johnson walked the committee through the proposed workflow for budget process guidelines (page 20). Personnel Services Change Request form is Exhibit A to the proposed ordinance and can be found on page 30 of the packet, this form will be required for all position requests as part of the budget process. The PAN form will still be used for notification to payroll after approval of any changes. The ordinance outlines the procedure during the budget process and workflow for mid-year headcount changes. Discussion ensued on the positive aspects of adopting this into the budget process, while still recognizing that there will be mid-year changes. Benefits include transparency, budgeting for workspace and technology needs and fiscal responsibility. Ms. Burns and Chair Gengler thanked Ms. Johnson and her team for the work that has gone into this ordinance and workflow process.

Member Kellogg made a motion for Approval of Ordinance Establishing Budget Process Guidelines for Budgeted Positions to be forwarded to the next County Board meeting, second by Member Peterson. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

E. FY24-FY26 ARPA

Financial Analyst Jennifer Karales provided to the committee the American Rescue Plan overview of expenditures and future allocations (pg. 37 of packet).

F. Revenue Report

The revenue report was discussed with item G of the agenda under discussion and approval of FY25 budget parameters.

G. Discussion and Approval of FY25 Budget Parameters

Deputy Administrator Latreese Caldwell briefed the committee on the FY25 budget approval calendar. She highlighted key dates in the process; July 1st the FY25 budget criteria and capital plan process will be sent out to department heads and elected officials, to start to enter their budgets. DHEO can set-up a meeting with the Finance Chairman along with Administration staff the week of August 26, 2024 (time slots are included in the calendar). The budget hearings will be held on September 20, 2024, with a proposed approval of FY25 budget at the November 6, 2024 County Board meeting. FY25 levy calculations and requests, PTELL calculations, general fund summary of revenues, expenditures and changes in fund balance has been included in the packet starting on page 39. Mr. Kellogg noted that interest income will decrease in time due to the ARPA funds that will have been spent.

County Administrator Christina Burns briefed the committee on FY25 budget parameters in regard to the budget process. As part of the budget process, the Finance & Budget Committee traditionally sets parameters for salary increases for the following budget year. Personnel costs are a significant portion of the County's overall budget. Compensation must balance the County's role as stewards of public funds and the need to attract and retain high-quality employees. The County has kept salary increases restrained in the past several years as it faced economic uncertainty coming out of the COVID-19 pandemic, averaging 2.45% over the past five years. The consensus of the board members is to suggest to department heads and elected officials keep to 4% salary increases and 1.5% increase on non-salary expenditures as they prepare their budgets. Ms. Caldwell pointed out that the contractual expenditures, utilities, postage, and ITC were pulled out of the list, as these expenses may be more than 1.5% increase, due to factors beyond their control. Ms. Burns pointed out to new forms that will be included in the budget process for department heads and elected officials to complete. Administration endeavors to draft a budget that will qualify for a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). A sample narrative has been included in the packet starting on page 46. Ms. Caldwell discussed that included in the packet (pg. 50) is the Capital Fund Summary and Capital Fund funding sources. Ms. Burns stated that they will be asking DHEO for 5-year capital plans to include in their budget documents. This is to help prepare the County to look forward to what capital expenses will be, but adjustments can be made along the way.

Member Peterson made a motion for Approval of FY25 Budget Parameters with recommendation to DHEO of 4% salary increase and 1.5% non-salary expenditures, second by Member Wormley. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Old Committee Business – None

Chairman's Report – Chairman Gengler thanked the Administration team and HR team for their effort on the budget process and being good stewards of the County.

Public Comment – None

Executive Session - None

Items for County of the Whole – None

Items for County Board

- Claims
- Approval of Budget Amendment for Pace Scheduling Software for the Sheriff's Office
- Amendment to the Eldamain Road IGA with the City of Plano and United City of Yorkville
- Approval of Ordinance Establishing Budget Process Guidelines for Budgeted Positions

Adjournment – Member Peterson made a motion to adjourn the Finance and Budget Committee meeting, second by Member Wormley. **With four (4) members present voting aye; the meeting was adjourned at 5:07 p.m. by a vote of 4 - 0.**

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