

COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, June 26, 2025

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:00 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Scott Gengler	Here		
Brian DeBolt	Absent		
Matt Kellogg	Here		
Ruben Rodriguez	Here		
Seth Wormley	Here		

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

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Breault, Amber Garry, Ben Pienkos, Alice Elliott, Jason Peterson

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 Wormley made a motion to approve the minutes from April 24, 2025, second by Member Rodriguez . **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Approval of Claims – Member Kellogg made a motion to forward the approval of the claims to the next County Board Meeting , second by Member Wormley. **With four members present voting aye, the motion carried by a vote of 4 - 0.**

Committee Reports and Updates

- A. **Personnel Reports** - The Human Resources Department is now providing the Employee Status Report to the committee, the report can be found on Page 7 of the packet. Committee member question regarding Highway Director salary, Christina Burns answered that the state made a larger adjustment to his salary.
- B. **ARPA Update** - Finance and Budget Analyst Jennifer Breault provided the committee with an update of the ARPA funds, which can be found on page 9 of the packet. She informed the committee that all funds are allocated, and the fund balance is approximately \$1.1 million.
- C. **FY24 General Fund Report** - Finance and Budget Analyst Jennifer Breault directed the committee to page 10 of the packet. Deputy Administrator Latreese Caldwell informed the committee that after the audit report was available they were able to update this report using actual numbers.
- D. **Quarterly Reports** - Deputy Administrator Latreese Caldwell directed the committee to page 13 to review the upcoming reports. She explained that each report will be prepared quarterly and will detail twelve different funds, outlining the beginning balances, revenues received, expenditures, and resulting ending balances to provide an accurate financial overview. Ms. Caldwell directed them to page 14 for the Major Operating Funds. The funds are broken down by fund types and operational use. Included in this report are the fund

descriptions which explain the purpose and use of each fund. Of note under Risk Management funds the Liability Insurance expenditures are down through this quarter (page 17). The Employee Benefit funds are all in budget and Ms. Calwell directed the committee to page 20 for these calculations. County Administrator Christine Burns informed the committee that a fund has been set-up for the Fox Fiber Broadband project.

New Committee Business

Member Rodriguez made a motion to amend the agenda and table Item E under new business, second by Member Kellogg . **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

A. Approval of FY2025 Opioid Fund Applications

Chair Gengler observed that, at the bottom of page 31 of the packet, there is a detailed allocation plan for the \$9,500 in requested funds. These funds will be designated to support individuals receiving treatment and recovery services while residing at the Sober Living/halfway house.

Member Kellogg made a motion to Approve the Judiciary Opioid Fund Application, second by Member Rodriguez. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

B. Review of Opioid Settlement Funds

Management Analyst Natalia Borowska reviewed with the committee the opioid settlement funds. The County has received a total of \$726,247 since 2022 in opioid settlement funds. To date \$185K has been spent on various initiatives with a remaining fund balance of \$540K. Ms. Borowska explained the need to re-evaluate the County's settlement fund allocation process to ensure it effectively addresses the needs of the community. She directed the committee to the table on page 35 of the packet, which lays out the expenditure uses thus far by the County. She has researched how other counties are currently utilizing their funds and best practices; these include forming ad-hoc opioid settlement committees or task forces, departmental oversight models, and standing committees with expanded roles. The most common was the development of ad-hoc/task force committee made up of subject-matter experts and community stakeholders to guide funding decisions. These committees enhance transparency and ensure that allocation decisions are informed, desired and positively impactful. Some governments assign oversight to existing departments or boards with relevant expertise while other counties have expanded the role of existing bodies such as health and human services committees. Staff is seeking the committee's input on a plan to engage with subject-matter experts and relevant community stakeholders to review the opioid settlement grant process and make recommendations to this committee. Ms. Burns explained that this report originated from an initial committee meeting in which members aimed to explore how other organizations are utilizing their funds. Staff has reached out to neighboring communities, and some are expressing interest in potential partnerships. Discussions focused on past initiatives, the stability of the fund, future funding expectations, and strategies to maximize impact. Ultimately, the committee reached a consensus to begin the process of establishing an opioid steering committee comprising of key stakeholders.

C. Approval of change to FY25 Capital Project Scope- Probation

The Probation Department is requesting approval to reallocate funds originally allocated for client tablets to the purchase of staff tablets. Director of Probation Alice Elliott indicated that this is a budget-neutral adjustment, involving a reallocation of existing funds rather than additional expenditure.

Member Rodriguez made a motion to Approve of change to FY25 Capital Project Scope- Probation, Seconded by Member Wormley. **With four (4) members present voting aye, the motion was carried by a vote of 4 - 0.**

D. Approval of increased FY25 Budget Appropriation for the County Clerk Recorders Document Storage Fund, Salaries – Deputy Clerks 132806 51040 and the County Clerk Recorder GIS Fund, Salaries – Deputy Clerk 132906 51040 in a sum total amount not to exceed \$7,000

Deputy Administrator Latreese Caldwell stated that this request originates from the County Clerk. The request entails a total salary increase of \$7,000 for staff members whose salaries are not included in the general fund. The total increase in FY25 budget appropriations will be distributed across two funds. This adjustment will have no impact on the IMRF and Social Security Funds, due to the retirement of a County Clerk staff member.

Member Kellogg made a motion to forward to the next County Board, Seconded by Member Rodriguez. **With four (4) members present voting aye, the motion was carried by a vote of 4 -0.**

Note Item E was tabled to a future meeting by an amendment to the Agenda

F. Discussion of EV Charging Station Grant

Finance and Budget Analyst Jennifer Breault directed the committee to page 44 of the packet. Ms. Breault explained the County received grant funds to purchase twenty electric vehicle chargers. Staff is seeking input from the committee on whether to proceed with accepting the grant. The amount awarded is \$100K but the cost would be \$320K to implement. The grant also stipulates that each designated location will feature 10 ADA compliant parking spots. The cost does not include the electrical wiring to be buried under the lots nor the repair of the existing parking lot surface. Members questioned having to have 10 spots at the Main Street Campus designated for EV as the parking is limited at that location already. In question is also the cost of the electricity and recovering the \$220K not covered by the grant. The committee came to the consensus that the County should not proceed with the EV Charging Station Grant at this time.

G. Discussion and Approval of Credit Card for Matt Dolymer, County Veterans Service Officer, for the amount of \$2,500

Member Kellogg made a motion for Approval of Credit Card, Seconded by Member Wormley. **With four (4) members present voting aye, the motion was carried by a vote of 4 -0.**

H. Discussion of Kendall County Credit Card Users and Limit Updates

Financial Analyst Amber Garry updated the committee on a list of County credit card users and the monetary limits (starting on page 45). After approval at the May 20, 2025 County Board the Credit Card Policy and Credit Card Acknowledgement Form was sent to all Department Heads and Elected Officials for their review and completion. Three offices are currently using their own policies and credit card acknowledgement forms. Staff will continue to work with other office's to either adopt the County's policy or enact their own policy and acknowledgement form. With the Administration Department's increased oversight, they have successfully avoided late fees and interest charges on the credit card accounts.

I. Approval of Resolution Authorizing Accounts Payable Policy

Financial Analyst Amber Garry informed the committee that the Administration Department recognized a need to create an Accounts Payable Policy to establish clear responsibilities and procedures for the efficient and effective management of the County's AP processes. She directed the committee to page 57 for the full policy and procedures. This policy aims to ensure timely and accurate processing of payments, maintain strong internal controls, ensure compliance with applicable legal and regulatory requirements. All Department Heads and Elected Officials have been given a draft copy of the policy, and feedback has remained positive. Deputy Administrator Latreese Caldwell directed the committee to page 64 for the Approval of Claims section of the policy, to discuss the timing of the approval of claims and mailing of checks. All forms attached will also be available on the SharePoint drive (online platform) for ease of use for the departments.

Member Kellogg made a motion to forward to the next County Board, Seconded by Member Rodriguez. **With four (4) members present voting aye, the motion was carried by a vote of 4 - 0.**

J. Discussion of Kendall Area Transit Townships Funding Contributions

Finance and Budget Analyst Jennifer Breault successfully engaged with each municipality to increase their funding contributions. Ms. Breault would like to pursue additional funding from various townships within Kendall County. Ms. Breault directed the committee to page 75 to illustrate the step-by-step process she followed in her approach to secure this funding.

Based on the maximum capacity of rides that KAT can provide, the municipalities' total expenses amount to \$297,660. After accounting for municipal contributions of \$251,961 there remains a shortfall of \$45,700. Utilizing Kendall County's population data—similar to our method with the municipalities—we calculated each area's share of the shortfall based on their respective population percentages. The resulting amounts would be allocated over three years with the goal of fully addressing the shortfall by Fiscal Year 2027. She is requesting the committee's approval to proceed with the preparation of a letter to the townships to secure the additional funding. The consensus is that Ms. Breault may move forward with this action.

K. Approval of Fiscal Year 2024 General Fund Balance Reserve 7-months Transfers Out

Deputy Administrator Latreese Caldwell directed the committee to page 76 of the packet. The purpose of this transfer is to allocate additional unrestricted funds following the Kendall County annual audit. Kendall County directs 58.33% of financial to a capital or other designated funds as approved by the County Board. The amount of the fund balance transfer is \$5,920,810.

Member Kellogg made a motion to forward to County Board with amended transfer out from \$8,163,181 to \$5,920,819 amount to be split equally between the Building Fund and Capital Improvement Fund, Seconded by Member Gengler. **With four (4) members present voting aye, the motion was carried by a vote of 4 - 0.**

L. Approval of Ordinance Authorizing a Budget Amendment to the Kendall County Fiscal Year 2025 Budget

Deputy Administrator Latreese Caldwell directed the committee to page 81 of the packet. This document will also have to amended to reflex the \$5,920,819 amount as discussed in Item K of the agenda. Staff will make the required changes prior to putting on the next County Board agenda.

Member Kellogg made a motion to forward to the next County Board with amended transfers out to go with amended General Fund Reserve, Seconded by Member Rodriguez . **With four (4) members present voting aye, the motion was carried by a vote of 4 - 0.**

M. Discussion of FY26 Budget Calendar

Deputy Administrator Latreese Caldwell directed the committee to page 90 of the packet Budget criteria will be discussed today and help with the decision making process. Chair Gengler highlighted the September 19th date for the Budget Hearings.

N. Discussion and Approval of FY26 Budget Parameters

Each year, the Finance and Budget committee establishes budget parameters for Department and Office operations, including increases for salaried, contractual services and operating expenditures for the upcoming fiscal year. Also, this year five-year capital spreadsheets will be distributed to Departments/Offices to capture capital requests; Capital requests are those individual items costing greater than \$5,000 and a useful life greater than two years.

This year they will be asked to fill out a five-year personnel staffing spreadsheet for informational purposes to assist Administration as the County works on strategic and long-term planning along with the GFOA documentation that was started last year. Discussion centered around the FY25 Revenue Summary, General Fund Revenue Summary and Tax Year 2025 Levy (page 98), PTELL calculation (page 99) and Rate Setting EAV historical data (page 100) which are included in the packet. The committee discussed salary data (page 101-104) and the different salary percentage increases, the committee came to a consensus to recommend 3.5% salaries and 1.5% on expenditures.

Old Committee Business – None

Chairman's Report – Chair Gengler thanked the Administration team for all the work that went into the reports for this Finance & Budget meeting.

Public Comment – None

Items for County of the Whole - None

Items for County Board

- Claims
- Approval of Increased FY25 Budget Appropriation for the County Clerk Recorders Document Storage Fund, Salaries – Deputy Clerks 132806 51040 and the County Clerk Recorder GIS Fund, Salaries – Deputy Clerk 132906 51040 in a sum total amount not to exceed \$7,000
- Approval of Resolution Authorizing Accounts Payable Policy
- Approval of Amended Transfer out from \$8,163,181 to \$5,920,819 amount to be split equally between the Building Fund and Capital Improvement Fund
- Approval of Ordinance Authorizing a Budget Amendment with revisions as noted above to the Kendall County Fiscal Year 2025 Budget

Executive Session - None

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

With four (4) members present voting aye; the meeting was adjourned at 5:53 p.m. by a vote of 4 - 0.

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