

COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Tuesday October 30, 2025

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:03 p.m.

Roll Call

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

With three (3) members present a quorum was established.

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Breault, Amber Garry, Natalia Borowska, Undersheriff Bobby Richardson, Eric Weis, Brenda Karales, Jill Ferko, Dan Polvere, Board Member Jason Peterson

Approval of Agenda – Member Wormley made a motion to approve the agenda, second by Member Rodriguez. **With three (3) members present voting aye, the motion carried by a vote of 3 - 0.**

Approval of Minutes – Member Rodriguez made a motion to approve the minutes from September 25, 2025 and September 19, 2025 Budget Hearings, second by Member Wormley. **With three (3) members present voting aye, the motion carried by a vote of 3 - 0.**

Approval of Claims – Member Wormley made a motion to forward the claims to the next County Board Meeting, second by Member Rodriguez. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

Committee Reports and Updates

- A. Personnel Reports** - The Human Resources Department provides the Employee Status Report to the committee, the report can be found on Page 8 of the packet. The committee did not have questions or concerns about this month’s report.
- B. Credit Card Report** - Finance Analyst Amber Garry presented a report to the committee, which is located on page 10 of the packet. The committee did not have a discussion regarding the credit card report.
- C. ARPA Filing Report** – Finance and Budget Analyst Jennifer Breault filed the mandatory quarterly report. Ms. Breault indicated that there is still have one more year to report to ARPA.
- D. Opioid Filing Report** - Finance and Budget Analyst Jennifer Breault filed the Opioid Settlements Funds quarterly report for compliance, the filing can be found on Page 14 of the packet.

E. Quarterly Reports

1. 2025 General Fund

2. 2025 PSST

3. 2025 All Funds

Finance and Budget Analyst Jennifer Breault presented the quarterly general fund report to the committee. The report, covering through September, is available on page 20 of the packet.

New Committee Business

A. Approval of Regional Office of Education Employees

Chairman Gengler explained that the Regional Office of Education (ROE) is required to submit an annual list of employees for approval by the County Board. The ROE has provided their staff roster for Fiscal Year 2026, which can be found on page 39 of the packet. A question was raised regarding the division of costs between Grundy and Kendall Counties. Chairman Gengler clarified that the cost distribution is determined based on the population of each county.

Member Rodriguez made a motion to forward to the next County Board, second by Member Wormley. **With three (3) members present voting aye, the motion carried by a vote of 3 - 0.**

B. Approval of Resolution Approving States Attorney FTE Count

The committee did not have any additional inquiries, and no further comments or discussions were raised.

Member Wormley made a motion to forward to the next County Board, second by Member Rodriguez. **With three (3) members present voting aye, the motion carried by a vote of 3 - 0.**

C. Opioid Fund Discussion

Management Analyst Natalie Boroska informed the board that in the June Finance meeting the committee asked for a review and ideas for restructuring of the opioid settlement funds. The current remaining balance in the fund is \$611,221.64. The fiscal impact to the county would depend on any agreements established with partnered treatment service providers. Historically, the County has spent on average \$680 per patient for a 30 day in-patient treatment program. Throughout discussions with stakeholders from county departments, nonprofit organizations, municipal agencies, and state entities, a recurring theme has been the importance of ensuring prompt and efficient responses. Stakeholders strongly support implementing a Safe Passage Program, which can be modeled after Illinois Lee or Whiteside Counties. It is recommended that the Finance Committee restructure the allocation process and designate these funds toward a Safe Passage program. Implementing a program would require formal partnerships with local law enforcement and treatment providers, as well as established interagency protocol to ensure timely referral and transportation to appropriate care. The committee supports proceeding to the next steps in the development of this direct service program in collaboration with the stakeholders, with the aim of identifying and establishing the necessary agreements.

D. Approval of FY2025 Opioid Fund Applications

Chair Gengler informed the committee that Judiciary submitted an application for \$6650 to support people in recovery and treatment and training (pg. 44 of packet). The State's Attorney's Office and Public Defender's Office, application is for training opportunities in the amount of \$1000 (pg. 47 of packet). Representatives from both entities will attend to observe McLean County's Family Specialty Court, which is designed to support parents facing addiction challenges who are involved in abuse and neglect cases.

Member Rodriguez made a motion to approve both applications for Opioid Funds, second by Member Wormley. **With three (3) members present voting aye, the motion carried by a vote of 3 - 0.**

E. Approval of Furniture Purchase in the amount of \$479,957.66 for County Office Building

Chair Gengler indicated that the furniture purchase is actually under budget. After numerous meetings with staff and representatives from Henrickson Office Furniture Solutions, included in the packet (pg. 49) is the final pricing summary and per floor quotes detailing the scope of this office furniture procurement. Director of Facilities Dan Polvere indicated that the renovation project is still on its original timeline.

Member Wormley made a motion to forward to the next County Board, second by Member Rodriguez. **With three (3) members present voting aye, the motion carried by a vote of 3 - 0.**

F. Approval of the IL Department of Revenue Reciprocal Tax Agreement

Finance and Budget Analyst Jennifer Breault indicated that this is an annual renewal necessary to maintain access to the confidential retail sales information within the County's jurisdiction. A Reciprocal Agreement on the Exchange of Information is an arrangement between a municipality or county and the Illinois Department of Revenue (IDOR) to share financial information obtained under the Illinois Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, the Service Use Tax Act, or the Simplified Municipal Telecommunications Tax Act.

Member Rodriguez made a motion to forward to the next County Board, second by Member Wormley. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

G. Approval of Increase to Nancy Villa Credit Card from \$300 to \$1,000

Member Wormley made a motion to Approve of Increase to Nancy Villa Credit Card from \$300 to \$1,000, second by Member Rodriguez. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

H. Approval of an Ordinance Approving Budget Amendment Number Two for the Kendall County Fiscal Year 2025 Annual Budget and Appropriations

Finance and Budget Analyst Jennifer Breault directed the committee to page 152 of the packet for a description of the changes to the budget. The purpose of this second budget revision is to finalize all financial allocations for the end of the fiscal year.

Member Wormley made a motion to forward to the next County Board, second by Member Rodriguez. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

I. Approval of an Ordinance Approving the Kendall County Fiscal Year 2025-26 Budget and Appropriations

Chair Gengler directed the committee to page 156 of the packet. The Finance Chairman and members of Administration have met with various County Elected and Appointed Officials to reduce the \$1.98M General Fund deficit. Mr. Gengler took this opportunity to express his appreciation to all individuals involved in the budget process for their collaborative effort and responsible fiscal management across all departments. Proposed solutions include reduction of levy fund requests, reduction of General Fund salaries and expenditures, reduction in levy request, increase revenue transfers in from other funds, increase revenues, and increase the PTELL levy calculation to include the CPI increase.

Member Rodriguez made a motion to forward to the next County Board, second by Member Wormley. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

J. Discussion of Approval Process for FY26 Vacant and New Positions in Contingency

Chair Gengler led the discussion on this process that is to be initiated in the budget. County Administrator Christina Burns explained that the FY2026 Budget places all newly approved positions, as well as positions vacant for more than one fiscal year, into contingency under County Board oversight. This approach supports more efficient resource allocation by accounting for positions that may start mid-year and uncertainty surrounding long-term vacancies. Under the proposed process, departments may move forward with recruitment and hiring for these approved positions, with notification provided to the Finance Committee once a position is filled. Any changes in the use of the associated funds would require discussion and approval by the Finance Committee. The procedure is located on page 168 of the packet. The State's Attorney and Treasurer voiced their opposition to this proposal and discussed their concerns regarding the potential implications for their respective departments. Discussion by the committee followed on better communication, fiscal responsibility, fair and equitable salaries, and being open to discussing a county-wide bonus/stipend policy. The consensus of the committee is to move forward with this procedure for this FY26 budget cycle.

K. Approval of Kendall County Fiscal Year 2026 Capital Budget

Chair Gengler observed that there are numerous developments concerning capital projects as the county continues to experience growth.

Member Wormley made a motion to amend the Fiscal Year 2026 Capital Budget to add to the Public Safety Capital Fund two vehicles and forward to the next County Board, second by Member Rodriguez. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

L. Discussion of Asset Policy, Procedure and Form

Finance and Budget Analyst Jennifer Breault directed the committee to page 174 of the packet for a draft of the Asset Policy. The purpose of the Kendall County Asset Policy and Procedures is to effectively maintain a comprehensive asset accounting system that ensures consistent, accurate and transparent recording, reporting, valuation and control of the county's assets. The goal is to implement this policy on December 1, 2025 and will replace the existing surplus portal and the *Resolution Regarding Procedures to Add, Remove, and/or Transfer Vehicles and Other Titled Equipment for Insurance Purposes*, consolidating all related processes into a single framework. An asset is defined as resources with current service potential that the government controls and that hold a monetary value exceeding \$1,000. Capital assets are defined as expected to benefit more than one fiscal period, with an estimated useful life of over two years and an acquisition cost of \$5,000 or more, as well as all buildings and land regardless of value. Chair Gengler expressed support for this policy initiative, particularly as the county continues to grow. This policy has been sent to all department heads and elected officials for feedback. The committee continued the discussion regarding the logistics of the actual work involved in implementation of the policy. Ms. Breault explained that this is a draft of the policy and will be brought back to committee before being sent to County Board for approval.

Old Committee Business – None

Chairman's Report – None

Public Comment – None

Executive Session

Chair Gengler that there was a need for an Executive Session for the purposes of discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.

Member Rodriguez made a motion to enter Executive Session, second by Member Wormley. **With three (3) members present voting, the motion was carried 3- 0.**

Board Member	Status
Seth Wormley	yes
Scott Gengler	yes
Ruben Rodriguez	yes
Matt Kellogg	absent
Brian DeBolt	absent

Items for County of the Whole - None

Items for County Board

- Claims
- Approval of Regional Office of Education Employees
- Approval of Resolution Approving States Attorney FTE Count
- Approval of Furniture Purchase in the amount of \$479,957.66 for County Office Building
- Approval of an Ordinance Approving Budget Amendment Number Two for the Kendall County Fiscal Year 2025 Annual Budget and Appropriations
- Approval of an Ordinance Approving the Kendall County Fiscal Year 2025-26 Budget and Appropriations
- Approval of Kendall County Fiscal Year 2026 Capital Budget as amended

Executive Session

Chair Gengler stated that there was a need for an Executive Session for the purposes of discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.

Member Rodriguez made a motion to enter Executive Session, second by Member Wormley. **With three (3) members present voting, the motion was carried 3- 0.**

Board Member	Status
Seth Wormley	yes
Scott Gengler	yes
Ruben Rodriguez	yes
Matt Kellogg	absent
Brian DeBolt	absent

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

With three (3) members present voting aye; the meeting was adjourned at 4:43 p.m. by a vote of 3 - 0.

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