

Finance - Special Task Force
Tentative Minutes
March 21, 2024

- 1) Call Meeting to Order: Chairperson Billeter called the meeting to order at 10:02 a.m. Present: Finfrock, Griffin, Jacinto (10:08), Larson, Nordman, O'Brien, and Billeter. Others present: Paul Cooney Director of Solid Waste, Mark Miller Director of Zoning, Amy Bardell, Chief Deputy Danielle Hardesty, Bill White, and Ryan Winterton. Absent: Youman
- 2) Approval of Minutes: Motion by Larson to approve February 29, 2024 minutes as presented and Griffin seconds. Motion carried.
- 3) Discuss Organizational Approach: Billeter summarized again the issue from the last meeting; we are not bringing in enough revenue to balance out our costs and that is creating a problem paying off the bonds for the jail. Billeter shared on the income side there is a lack of funds from Waste Management and proper payment to the county. An audit has been done and the results are being investigated and within two weeks or so we should have more information as far as what projected monies returned to Ogle County should be. Going forward we are looking at finalizing a contract with Waste Management.

Billeter commented one project essential for moving forward is focusing on changing the resolution regarding what is being held in reserve from 1999. Nordman shared she did do some looking into other counties with landfill sites and if they have a written policy and she couldn't find anything for DeKalb, Lee and Winnebago. Billeter clarified they have no resolution or no reserve and Nordman said she couldn't find information on either. Nordman offered to do more research into this for next meeting. Larson also offered to call an acquaintance he has in the Winnebago and see if they could help with information.

Billeter also provided a fund listing for each member to review. This is a complete listing and a place to begin looking at where funds can be used from. Finfrock shared he felt that Sikich should be contacted to give us a list of legal funds that we can use from. Billeter asked Finfrock to reach out the Sikich and gather that information for the next meeting. Finfrock confirmed he would look into it.

Billeter shared he hadn't spoken with Congressman LaHood yet but the meeting is in the process of being scheduled since last meeting.

Billeter spoke to the expense side of the issue and what all those pieces include. Nordman shared information that she had gathered since last meeting as far as jail boarding revenue, utility costs and various other regular expenses incurred by the county. Nordman shared it is important to understand the jail was opened and shortly after that COVID hit. That brought us lower numbers for 2020, 2021, and 2022. The jail can house roughly 150 inmates and right now we are housing an average of 30 inmates a month. It was predicted on the low end the jail was going to bring in \$1.2 million a year and that is how the budget was put together. Larson commented that amount hasn't been brought in since 2012. Nordman shared the changes in COVID, bond reform, and other such laws has made it very difficult and it is no one person's fault. Nordman shared there isn't really any other option but to get creative and look outside

of the box when it comes to the use of the building. Billeter shared the facility is costing the County between \$235,000 and \$400,000 a month and we are only bringing in roughly \$3,000 to \$5,000 a month.

Billeter shared Youman has been doing some research into different jails throughout the United States that have faced the same problem and how they have approached it. Billeter commented Youman is wanting to bring in a consultant or firm to assess things but we will get an update from him next time and ultimately the committee will decide if they want to following through with that option.

Griffin shared he reached out the Jeff Goodale, head architect from HOK, during the building of the jail. Griffin shared he asked for some numbers on set backs in unused areas and costs of shutting down the jail. First Griffin went over staffing numbers based on the jail's design with Gooddale and communicated it was confirmed with 158 beds the max number of support staff would be 28. Griffin commented he asked Goodale how many support staff would be needed to operate the facility with 30 inmates and he shared 10 to 12 staff members. Griffin also shared he spoke with Alpha and they were able to estimate with night setbacks there would be a savings of roughly \$30,000 a year. A complete shut it down, with limited heating for safety of building, would save roughly \$52,100 a year. Billeter asked Nordman if there were current staffing statistics and she replied she hadn't looked at numbers she was just looking at dollars. Nordman asked Hardesty if she could get that information to the committee.

Nordman also shared the utilities costs for just the jail building. She shared those costs are \$109,000 on top of the \$230,000. After looking into things more she realized that there are other sides that need to be looked at and not just the budgeting. Nordman did express that she is also looking through the department claims for other side contracts that make up additional monthly costs. Nordman shared she has gone back through the last six months of department claims but now has to go back and look through Buildings and Grounds claims for monthly expenses too. This will allow us to have a better understanding of what actually is spent monthly to run the jail.

Billeter asked if there were any other issues on the expense side that has not been brought up or missed. Larson commented that we should be looking at the other side of things if we do shut it down there are additional costs as well. Larson shared items such as limited heating/cooling, transport, costs to other counties for housing inmates. Billeter stated that is absolutely necessary because we will eliminate some expenses and gain new ones. We need to look into all the information on that here soon.

Billeter asked the committee if anyone felt the need to talk today about the department reorganization or budgeting information and Finrock shared not specifically but that he hoped the departments are looking at their budgets and eliminating any unnecessary costs.

Nordman shared that she and a group of individuals will be meeting soon to discuss if there is a possibility of converting portions of the jail for mental health use. There has been some discussion regarding grants out there for helping retrofitting facilities but she will keep everyone posted as to what they find. Nordman shared there is a large population need for this but also understands that this is a huge burden on staff.

4) Public Comment:

Chief Deputy Danielle Hardesty commented she was here for the employees of the jail. She commented that the jail employees total of 262 years of service to this county. Hardesty expressed the county needed to understand these are people's lives and these discussions are causing a great deal of anxiety.

Bill White stressed that based on his past experience it is important that the county does their homework on the specialized uses because it is very expensive.

5) Adjourn Meeting: With no other business Billeter adjourned the meeting at 10:43 am and stated the next meeting will be on April 2nd at 9 am.

Respectfully Submitted,
June Jacobs

Earned Interest - 2024 Budget

From Date: 12/1/2023 - To Date: 2/29/2024

Summary Listing, Report By Fund - Account

Fund	Description	Bank/Investment Balance	Earned Interest	Fiscal Year to Date
150	Social Security	\$637,942.15	\$10,357.74	(\$10,357.74)
160	IMRF	\$3,031,596.40	\$30,376.33	(\$30,376.33)
180	Long Range Capital Improvemnt	\$378,866.40	\$17,804.55	(\$17,804.55)
184	Revolving Vehicle Purchase Fund	\$85,911.00	\$1,096.96	(\$1,096.96)
200	County Highway	\$1,255,433.68	\$19,508.29	(\$19,508.29)
210	County Bridge Fund	\$1,772,149.88	\$24,678.14	(\$24,678.14)
430	Solid Waste	\$2,866,900.73	\$22,100.40	(\$22,100.40)
Grand Total: 7 Funds			\$125,922.41	(\$125,922.41)

Total Account Balances \$10,028,800.24

OGLE COUNTY FUND EXPLANATION

- **County General (100)**
 - *Income:* Largest source is Real Estate Property Taxes. Also state revenues (income tax, sales tax), fines and costs, Sheriffs jail holdings/board.
 - *Expense:* Ogle County general operations as shown on the monthly reports.
- **AP Clearing (120)**

All non-general fund expenditures are processed through this fund. This account is maintained as a zero balance account.
- **County Payroll Clearing (130)**

The entire County's payroll is processed through this fund. This account is maintained as a zero balance account.
- **County Officer's (140)**

Fees from various offices (e.g., Recording Fees, Circuit Clerk's fees, interest from Treasurer's & Collector's Accounts). Money is transferred from this account each year to fund County General.
- **Social Security (150)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Funds cost of Social Security and Medicare for County employees. Like IMRF, this expenditure is driven by payroll. Increases occur due to pay raises and additional employees.
- **Illinois Municipal Retirement (160)**
 - *Income:* Real Estate Property Taxes, employee contributions
 - *Expense:* Payment to the Illinois Municipal Retirement Fund for retirement benefits for full-time (qualified) employees. This expenditure is driven by the Ogle County payroll. For example: if the payroll of full-time employees increases by 4%, funding cost for IMRF also increases by 4%.
- **Capital Improvement (170)**
 - *Income:* Transfer from Finance Committee line item in General Fund (When budgeted and money is left at year end.)
 - *Expense:* Major capital improvements
- **Long-Range Capital Improvement (180)**
 - *Income:* Landfill host fees
 - *Expense:* Transfer to the Bond Fund for debt service. Capital improvements
- **Judicial Facility Project Fund (182) Fully Expended**
 - *Income:* Sale of 2003 Series Bonds & Accumulated Interest
 - *Expense:* Expenditures on the Judicial Center
- **Judicial Project Fund II (183) Fully Expended**
 - *Income:* Sale of 2004 Series Bonds & Accumulated Interest
 - *Expense:* Expenditures on the Judicial Center
- **Revolving Vehicle Purchase Fund (184)**
 - *Income:* Initial startup from Long Range Fund & repayment of loans
 - *Expense:* Purchases of new County vehicles

- **Bond Fund (185)**
 - *Income:* Transfer from the Long Range Capital Improvement Fund
 - *Expense:* Debt Service on 2003 & 2004 Series Bonds
- **County Roads - segregated by function as follows:**
 - **County Highway (200)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* All highway-related purposes, such as equipment, roads, bridges, payroll, engineering, etc.
 - **County Bridge (210)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Construction and maintenance of County bridges.
 - **Thorpe Road Overpass (212)**
 - *Income:* Union Pacific Railroad one-time deposit and interest
 - *Expense:* Replacement bridge deck design and construction
 - **Motor Fuel Tax (220)**
 - *Income:* State Motor Fuel Tax proceeds
 - *Expense:* Construction and maintenance of County highways, bridges, etc., including payroll for same
 - **Highway Engineering (230)**
 - *Income:* Construction inspection performed by the County for subdivisions
 - *Expense:* Engineering consultant design fees and engineering equipment
 - **Federal Aid Matching (240)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Local match portion of any project using Federal or State funds
 - **Township Roads Motor Fuel Tax (250)**
 - *Income:* State Motor Fuel Tax proceeds
 - *Expense:* Construction and maintenance of County highways, bridges, etc., including payroll for same
 - **Township Bridge (260)**
 - *Income:* State Motor Fuel Tax proceeds
 - *Expense:* Up to 80% for construction of a Township bridge over 20 feet long
 - **GIS Committee (270)**
 - *Income:* Dues from participating government entities
 - *Expense:* Labor and materials associated with mapping for the GIS project
 - **Storm Water Management (280)**
 - *Income:* Fees from property subdivisions
 - *Expense:* None at this time. For future mandated maintenance of water holding areas
 - **Insurance - Hospital & Medical (300)**
 - *Income:* 75% funded by County; 25% funded by payroll deduction for employees; 100% of premium paid by the outside agencies for their participants
 - *Expense:* Payment of claims plus administrative fees to third-party providers. This program is self-funded with approximately 250 participants.

- **Insurance Premium Levy (310)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Property, Liability, Workman's Compensation and State Unemployment insurance obligations
- **Self-Insurance Reserve (320)**

Established in the 1970s. Concept was to accumulate a reserve in excess of \$2 million to be self-funding for most insurance coverages. This concept was abandoned in 1988 after \$400,000 was accumulated. That principal and resulting interest are now used to pay deductibles for Liability, Property and Collision policies, plus fund insurance costs as the need arises.
- **County Ordinance (350)**
 - *Income:* Court filing fees
 - *Expense:* Purchase of equipment (computers, furniture, etc.) and services for the Court
- **Marriage Fund (360)**
 - *Income:* Fee assessed for marriages performed by Ogle County Judges
 - *Expense:* Miscellaneous costs of the Court (e.g., robes)
- **Law Library (370)**
 - *Income:* Court filing fees
 - *Expense:* Law books and statues for the judges, local attorneys and the general public to access (most now on computer). Additional money is budgeted under the Judiciary Department.
- **Public Defender Automation (380)**
 - *Income:* Court filing fees
 - *Expense:* Hardware, software, and research/development related to automated record keeping systems.
- **Ogle County Health Department (400)**
 - *Income:* State of Illinois Grants, Ogle County General Fund Allotment
 - *Expense:* Services for Ogle County residents
- **TB Fund -Tuberculosis (410)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Treatment of diagnoses persons in Ogle County plus preventative actions
- **Animal Control (420)**
 - *Income:* Dog tag fees
 - *Expense:* Services, Equipment, Materials for Animal Control Department
- **Pet Population Control – Dog (425)**
 - *Income:* A \$10 fee for unsterilized dogs
 - *Expense:* Spaying, neutering, or sterilizing adopted dogs or spaying or neutering of dogs owned by low income county residents who are eligible for the food stamp program or SSI
- **Pet Population Control - Cat (426)**
 - *Income:* A \$10 fee for unsterilized cats
 - *Expense:* Spaying, neutering, or sterilizing adopted cats or spaying or neutering of cats owned by low income county residents who are eligible for the food stamp program or SSI
- **Solid Waste (430)**
 - *Income:* Landfill host fees
 - *Expense:* Salaries and expenses associated with monitoring landfills. Transfers of landfill host fees (in excess of the Solid Waste annual budget) to the Long Range Capital Improvement Fund.

- **Inheritance Tax (450) - NOT ACTIVE**
Funds deposited by estates of deceased Ogle County residents. The County Treasurer remits the receipts to the Illinois Department of Revenue. Upon settlement with the State, 6% of the funds are remitted to Ogle County and deposited in the County General Fund.
- **Trust Deposits (455)**
 - *Income:* Monies from unclaimed estates
 - *Expense:* Payouts to court-approved heirs. If unclaimed after 7 years, the funds are escheated to the State of Illinois. Very low activity.
- **Condemnation (460)**
 - *Income:* Payments by State of Illinois or Ogle County for property sale (by agreement or condemnation)
 - *Expense:* Payouts to parties who have sold by agreement or Court Order (usually road right-of-way)
- **Hotel/Motel Tax (465)**
 - *Income:* 3% tax collected by motel operators in Ogle County
 - *Expense:* Proceeds go to Tourism Bureau to promote tourism expansion in Ogle County. Operators in the City of Rochelle are exempted as they have their own Tourism tax.
- **Cooperative Extension (470)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Payment made to the University of Illinois to assist in their funding of Extension programs in Ogle County. This funding was initiated by Ogle County citizens via referendum in 1990.
- **Ogle County Mental Health (475)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Services for Ogle County residents with physical and functional disabilities. This program was established by a referendum circa 1968. The HEW Committee conducts public hearings to review requests from agencies and determine funding levels. The County Board approves all HEW recommendations.
- **Senior Social Services (480)**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Payments to senior and social-service providers in the Ogle County Community. HEW Committee reviews requests from the service providers and makes recommendations for County Board approval.
- **War Veteran's Assistance (485) - NOT ACTIVE**
 - *Income:* Real Estate Property Taxes
 - *Expense:* Assistance for indigent veterans
- **Recorder's Automation Fees (500)**
 - *Income:* Real estate transaction recording fees
 - *Expense:* Purchase of computers, electronic equipment for the Recorder's Office
- **GIS Fee Fund (510)**
 - *Income:* Real estate transaction recording fees
 - *Expense:* GIS project
- **Recorder's GIS Fund (520)**
 - *Income:* Real estate transaction recording fees
 - *Expense:* Purchase of computers, electronic equipment for County Clerk and Recorder's Office

- **Vital Records Automation (530)**
 - *Income:* Vital record fees
 - *Expense:* Purchase of computers, electronic equipment and supplies for Vital Records in the County Clerk's Office
- **Document Storage Fee Fund (550)**
 - *Income:* Court filing fees
 - *Expense:* Equipment and materials for the storage and maintenance of Court documents
- **Child Support & Maint Fund (552)**
 - *Income:* Healthcare & Family Services Contract
 - *Expense:* Annual contribution to CASA
- **E-Citation Circuit Clerk Fund (553)**
 - *Income:* Court filing fees/fines
 - *Expense:* E-Citation expenses
- **Circuit Clerk Ops & Admin Fund (554)**
 - *Income:* Court filing fees/fines
 - *Expense:* Purchase of computers, electronic equipment and services for the Circuit Clerk's office
- **County Automation -Circuit Clerk (555)**
 - *Income:* Fees from court filings
 - *Expense:* Purchase of computers, electronic equipment and services for the Circuit Clerk's office
- **Dependent Children (560) - NOT ACTIVE**
 - *Income:* Per diem monies collected from out-of-County placements at Focus House and from Ogle County parents who have put children in placement.
 - *Expense:* Juvenile services as requested by the Chief Managing Officer (Greg Martin) and the Director of Focus House (Michael Dale) and approved by the Court.
- **Dependent Children Medicaid (565) - NOT ACTIVE**
 - *Income:* State Medicaid funds
 - *Expense:* Medical service for children in placement. Funds are commingled with Dependent Children's Fund, but are tracked separately for auditing purposes.
- **Probation Services (570)**
 - *Income:* Court-assessed probationer fees
 - *Expense:* Court-ordered special services or equipment
- **Drug Court (571)**
 - *Income:* Court-assessed drug/DUI fees
 - *Expense:* Operations for Drug/DUI Court including emergency housing, rent, treatment, residential expenses, national and state memberships, training, office supplies and electronic monitoring (GPS and alcohol)
- **Juvenile Restitution (575) - NOT ACTIVE**
 - *Income:* Fees collected from minors on informal probation
 - *Expense:* Paid to persons who had incurred property damages, etc. from juveniles
- **Alternatives to Detention IPCSAIJJ (580)- NOT ACTIVE**
 - *Income:* Grant
 - *Expense:* Probation-related

- **JAIBG Equipment Grant #59087 (585)- NOT ACTIVE**
 - Income: Grant
 - Expense: Probation-related
- **ICJIC Probation Grant #500053 (590) - NOT ACTIVE**
 - Income: Grant
 - Expense: Probation-related
- **Juvenile Diversion (595)**
 - Income: Court assessed fee
 - Expense:
- **Drug Assistance Forfeiture (600)**
 - Income: Forfeiture of cash or property seized in drug-related arrests
 - Expense: State's Attorney costs associated with drug prevention and investigations
- **Emergency Services Disaster Agency (ESDA) (610)**
 - Income: State and Federal disaster relief funds and grants
 - Expense: Reimbursements to various County departments providing disaster relief assistance (e.g., Highway, Sheriff, etc.) and ESDA grant related expenses. Typically, \$40,000 is also transferred to County General to offset ESDA expenses.
- **Take Bond Fee (615) - NOT ACTIVE**
 - Income: Fees collected by Sheriff's department
 - Expense: None at this time. Likely will be transferred to County General
- **Sheriff's Petty Cash (620)**
 - Income:
 - Expense: Emergency travel expenses (e.g., pickup of prisoners), purchase of equipment and supplies, etc.
- **DUI Equipment (625)**
 - Income: Fees from DUI cases
 - Expense: Equipment associated with DUI investigations
- **Arrestees Medical Cost (630)**
 - Income: Circuit Clerk Fee
 - Expense: Medical costs for arrestees
- **Administrative Tow Fund (634)**
 - Income: Administration fee of impounded vehicles
 - Expense: Law enforcement related activities including purchase/maintenance of police vehicles, equipment or training
- **Drug Traffic Prevention (635)**
 - Income: Fees assessed by Court and sale of confiscated property obtained in drug arrests
 - Expense: Drug prevention programs like DARE
- **911 Emergency (640)**
 - *Income:* Monthly fee of \$1.25 for each telephone line in use in Ogle County
 - *Expense:* Equipment and services to operate the 911 program in the County. Note: the County Board appoints the 911 Board.

- **911 Wireless Fund (645) - NOT ACTIVE**
 - *Income:* Monthly fees for each wireless phone in use in Ogle County
 - *Expense:* Equipment and services to operate the 911 program in the County
- **Out of County Medical Reimbursement (650)**
 - *Income:* Payments to reimburse for medical services rendered to out of county inmates while in the Ogle County jail.
 - *Expense:* Medical providers are paid out of the General Fund Budget account. These funds are transferred into the General Fund to cover those expenditures.
- **Federal Medical Reimbursement (660)**
 - *Income:* Federal government payments to reimburse for medical services rendered to federal inmates while in the Ogle County jail.
 - *Expense:* Medical providers are paid out of the General Fund Budget account. These funds are transferred into the General Fund to cover those expenditures
- **Federal-State Reimbursement/Overtime (665)**
 - *Income:* Reimbursements mainly for transportation, training, and grants
 - *Expense:* These funds are transferred into the General Fund
- **Tax Sale Automation (700)**
 - *Income:* Fees from offerings at the annual Real Estate Tax Sale (\$10 per parcel)
 - *Expense:* Purchase of electronic and computer equipment for the Collector's office
- **Indemnity Cost (710) - NOT ACTIVE**
 - *Income:* Fees from Real Estate Tax Sale
 - *Expense:* Court ordered payments to persons where the property was sold in error
- **Coroner's Fee Fund (725)**
 - *Income:* Coroner's Permit to Cremate
 - *Expense:* General office supplies/equipment, autopsy/morgue supplies

Jail Boarding

2003	2004	2005	2006	2007	2008	2009	2010
800,252.24	640,886.14	951,500.23	676,921.53	951,368.41	851,098.94	1,001,635.55	695,906.25
2011	2012	2013	2014	2015	2016	2017	2018
1,241,965.41	1,209,656.50	831,664.20	718,200.00	572,029.14	623,263.95	474,000.00	674,475.00
2019	2020	2021	2022	2023	2024	2025	2026
753,105.00	95,336.50	19,130.00	23,035.00	38,160.00			

Annex - Jail Utilities -

2023

	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
Disposal Service	351.15	351.15	351.15	351.15	351.15	351.15	351.15	351.15	351.15	351.15
Nicor Gas	1,488.50	2,001.41	2,293.71	2,117.55	2,225.28	1,831.64	1,581.94	1,402.96	1,268.83	1,165.41
Water	2,011.80	1,813.86	3,357.22	2,484.25	1,712.15	1,957.43	1,727.48	1,742.81	1,819.46	1,497.53
Electric		3,670.66	3,544.51	4,512.48	4,533.29	5,275.82	7,164.67	6,920.93	6,820.93	6,636.61

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Jail -

Total = \$104,432.35

Oct-23	Nov-23	
351.15	351.15	\$ 4,213.80
1,696.02	1,708.37	\$ 20,781.62
1,758.14	1,528.19	\$ 23,410.32
6,684.73	5,261.99	\$ 61,026.61
		<u>\$ 109,432.35</u>