

RESOLUTION - SUPERMAJORITY

Resolution Authorizing an Adjustment to the General Fund, Illinois Municipal Retirement Fund (IMRF), Federal Insurance Contributions Act Fund (FICA), Highway Fund, Valley Hi Fund and an Emergency Appropriation in the Fiscal Year 2024 Budget (18)

WHEREAS, towards the end of the County fiscal year, various funds have a need for budget adjustments to make the budgets whole; and

WHEREAS, due to the unbudgeted mid-year adjustments based on the compensation study, retro payments based on union contract settlements, less vacant positions than budgeted and other various unplanned events during the development of the FY2024 budget, the personnel budgets in the General Fund, IMRF Fund, FICA Fund, Highway Fund and Valley Hi Fund have been reduced to levels below what is needed to fund the final expenditures for the rest of fiscal year 2024; and

WHEREAS, the General Fund, IMRF Fund, FICA Fund, Highway Fund and Valley Hi Fund have sufficient fund reserves to cover said additional budget need.

NOW, THEREFORE BE IT RESOLVED, by this County Board of McHenry County, Illinois that an emergency appropriation is hereby authorized in the following line items FY2024 budget:

Revenue:

099100-91-90-9000-100 Utilization of Fund Balance - General Fund \$2,645,000

Expense:

301020-30-32-3205-100 Regular Union Salaries - Sheriff - Jail \$1,200,000
301020-30-32-3220-100 Regular Union Salaries - Sheriff - Patrol \$800,000
301010-30-41-4100-100 Regular Salaries - Circuit Clerk \$50,000
301020-30-41-4100-100 Regular Union Salaries - Circuit Clerk \$200,000
302510-30-41-4100-100 Holiday Salaries - Circuit Clerk \$20,000
302520-30-41-4100-100 Holiday Union Salaries - Circuit Clerk \$75,000
301010-30-45-4500-100 Regular Salaries - State's Attorney \$300,000

Revenue:

099100-91-99-9900-201 Utilization of Fund Balance - IMRF \$750,000

Expense:

311010-30-99-9900-201 Regular IMRF \$750,000

Revenue:

099100-91-99-9900-202 Utilization of Fund Balance - FICA \$240,000

Expense:

310510-30-99-9900-202 Regular FICA \$240,000

Revenue:

099100-91-82-8200-205 Utilization of Fund Balance - Highway \$500,000

Expense:

301010-30-82-8200-205 Regular Salaries - Highway \$400,000
301020-30-82-8200-205 Regular Union Salaries - Highway \$100,000

Revenue:

099100-91-61-6100-800 Utilization of Fund Balance - Valley Hi	\$1,395,000
<u>Expense:</u>	
301010-30-61-6100-800 Regular Salaries - Admin - Valley Hi	\$190,000
301010-30-61-6150-800 Regular Salaries - Nursing - Valley Hi	\$860,000
302510-30-61-6150-800 Holiday Salaries - Nursing - Valley Hi	\$70,000
310510-30-61-6150-800 FICA - Nursing - Valley Hi	\$65,000
311010-30-61-6150-800 IMRF - Nursing - Valley Hi	\$86,000
314610-30-61-6150-800 Health Insurance - Nursing - Valley Hi	\$124,000

BE IT FURTHER RESOLVED, that the County Clerk is hereby requested to distribute a certified copy of this resolution to the Treasurer; the Auditor; the Human Resources Director; the Chief Financial Officer and the County Administrator.

DATED at Woodstock, Illinois, this 18th day of February, A.D., 2025.

Michael Buehler, Chairman
McHenry County Board

ATTEST:

Joseph J. Tirio, County Clerk



McHenry County Board

County Board Room
Woodstock, IL 60098

Meeting: February 18, 2025
Department: County Administration
Prepared By: Kerri Wisz

RESOLUTION

SUBJECT: Resolution Authorizing an Adjustment to the General Fund, Illinois Municipal Retirement Fund (IMRF), Federal Insurance Contributions Act Fund (FICA), Highway Fund, Valley Hi Fund and an Emergency Appropriation in the Fiscal Year 2024 Budget (18)

Board / Committee Action Requested:

To approve a resolution authorizing an adjustment to the General Fund, IMRF, FICA, Highway Fund, Valley Hi and an emergency appropriation to the FY24 budget.

Background and Discussion: Significant increases that were not anticipated during the development of the FY24 budget.

Impact on Human Resources: None

Impact on Budget (Revenue; Expenses, Fringe Benefits):

Several factors have caused the variance from budget, with the largest impact from mid-year adjustments and more filled positions than budgeted. This is shown in the following table where almost all funds have experienced significant increases in actual over prior year. The FY24 budget did not anticipate these increases during development. In the following table, all funds except general fund include fringe benefits. The general fund is salary only, but the general fund FICA and IMRF expense is reflected in those funds separately. The impact of these increases will affect the FY25 budget and must be anticipated for the FY26 budget development.

Fund	FY22 Actual	FY23 Actual	FY24 Revised Budget	FY24 Actual	Actual FY22-23 % Increase	Actual FY23-24 % Increase
General Fund	55,968,187	59,162,796	59,816,752	63,881,308	5.71%	7.98%
III Municipal Retirement Fund	6,158,463	5,268,240	5,799,069	5,797,955	-14.46%	10.05%
Social Security Fund	3,958,886	4,084,190	4,394,104	4,633,847	3.17%	13.46%
Liability Insurance Fund	808,734	859,288	1,146,722	1,071,669	6.25%	24.72%
Highway Fund	18,527	25,115	20,276	23,836	35.56%	-5.09%
Highway Fund	5,729,524	6,274,962	6,274,018	6,774,744	9.52%	7.96%
Veterans Asst Commission Fund	373,997	541,429	649,315	601,108	44.77%	11.02%
Senior Services	59,805	73,009	70,718	56,372	22.08%	-22.79%
Mental Health (708) Board	747,600	865,697	968,522	949,964	15.80%	9.73%
American Rescue Plan Fund	567,815	680,455	665,442	916,642	19.84%	34.71%
Co Recorder Automation Fund	493,841	463,132	-	-	-6.22%	-100.00%
Co Treasurers Automation Fund	78,174	103,500	46,168	46,383	32.40%	-55.19%
Geographic Info Systems	651,898	676,798	692,398	699,458	3.82%	3.35%
Motor Fuel Tax Fund	178,190	187,100	194,000	194,583	5.00%	4.00%
Comm Develop Block Grant Fund	411,307	476,047	2,164,255	483,153	15.74%	1.49%
III Criminal Justice Auth Fund	98,417	98,417	98,417	98,417	0.00%	0.00%
McHenry Co Workforce Network	1,165,248	1,138,733	1,794,559	1,130,809	-2.28%	-0.70%
Treas Passport Services Fund	108,875	113,839	85,834	103,843	4.56%	-8.78%
Economic Development Fund	-	-	165,098	130,809	0.00%	0.00%
Coroner's Fund	-	-	2,100	-	0.00%	0.00%
Circuit Court Doc Storage Fund	76,667	85,148	159,221	101,142	11.06%	18.78%
Circuit Court Automation Fund	183,562	196,679	222,815	212,013	7.15%	7.80%
Circuit Court Clerk Oper & Admin Fund	20,724	20,353	20,734	19,208	-1.79%	-5.63%
Law Library Fund	96,700	109,484	96,918	114,969	13.22%	5.01%
Special Courts Fund	623,024	584,228	1,148,512	710,481	-6.23%	21.61%
Valley Hi	173,589	176,565	165,074	185,429	1.71%	5.02%
Valley Hi	7,276,266	9,634,328	9,295,838	10,801,701	32.41%	12.12%
Emerg Telephone Systems Board	494,457	662,290	718,865	706,104	33.94%	6.62%
Employee Benefit Fund	207,138	205,357	269,304	206,192	-0.86%	0.41%
Total All Funds	86,729,615	92,767,177	97,145,048	100,652,140	6.96%	8.50%

Impact on Capital Expenditures: None

Impact on Physical Space: None

Impact on Other County Departments or Outside Agencies: None

Conformity to Board Ordinances, Policies and Strategic Plan: Yes, budget policy