

**COUNTY OF KENDALL, ILLINOIS
BUDGET & FINANCE COMMITTEE
COUNTY OFFICE BUILDING
County Board Room 210
111 W. Fox Road, Yorkville IL**



**MEETING AGENDA
Thursday, February 28, 2019 at 5:00p.m.**

- 1. Call to Order**
- 2. Roll Call: Amy Cesich, Audra Hendrix, Matthew Prochaska, John Purcell, Matt Kellogg**
- 3. Approval of Agenda**
- 4. Forwarding for Approval Claims in an amount not to exceed \$849,345.29 and approval of Coroner claims in an amount not to exceed \$1,283.10**
- 5. Department Head and Elected Official Reports**
- 6. Items from Other Committees**
- 7. Items of Business**
 - *Discussion and Approval of Kendall Area Transit Advanced Funds Request*
 - *IMRF Funding Discussion*
 - *Kendall County Health Department Analysis Discussion*
- 8. Public Comment**
- 9. Questions from the Media**
- 10. Action Items for County Board**
- 11. Items for Committee of the Whole**
- 12. Executive Session**
- 13. Adjournment**

If special accommodations or arrangements are needed to attend this County meeting, please contact the Administration Office at 630- 553-4171, a minimum of 24-hours prior to the meeting time

COUNTY OF KENDALL, ILLINOIS
BUDGET & FINANCE COMMITTEE
Meeting Minutes for Thursday, February 14, 2019

Call to Order

Committee Chair John Purcell called the Budget and Finance Committee to order at 6:45p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
John Purcell	Yes		
Amy Cesich	Present		
Audra Hendrix	ABSENT		
Matt Kellogg	Yes		7:15p.m.
Matthew Prochaska	Here		

Staff Members Present: Latreese Caldwell, Jill Ferko, Scott Koepfel

Approval of Agenda – Member Kellogg made a motion to approve the agenda, Member Prochaska seconded the motion. **With four members present voted aye to approve the agenda, motion passed by a vote of 4-0.**

Approval of Claims – Member Kellogg made a motion and Member Prochaska seconded the motion to forward the Approval Claims in an amount not to exceed \$1,323,301.18 to the County Board. **With four members voting aye, the claims were approved to forward to the County Board for final approval by a vote of 4-0.**

Department Head and Elected Official Reports - None

Items from Other Committees - None

Items of Business

- *Discussion of Lakewood Springs Club Forfeited Real Estate Taxes* – Dan Kramer, Attorney for the client, briefed the committee on the current situation of the Lakewood Springs Club subdivision in Plano, including the SSA bonds, and the bond holders. Mr. Kramer provided information about the bond holders, the bond administrator, the LLC who acquired the SSA bonds and the 200 lots. Mr. Kramer said his client went to the City of Plano asking them to pass an ordinance giving his client authority to cancel the bonds, which was approved in September of 2018. His clients then went to the HOA, with most of the improvements going to the subdivision. was asking the County to forgive the past SSA bond interest, and accept settlement of \$1,900
- *Discussion and Approval to Transfer the balance of the State Pet Population fund to the Animal Control fund* – Motion made by Member Prochaska, second by Member Cesich to approve the transfer of the balance of the current State Pet Population to the Animal Control fund. **With four member present voting aye, the motion carried.**

- *IMRF Funding Discussion* – Item tabled to the February 28, 2019 committee meeting
- *Audit Discussion* – Item forward to the March 5, 2019 County Board meeting
- *Kendall County Health Department Analysis* – Member Purcell led the discussion about the Health Department budget analysis, and the proposed plan to give the Health Department their full levy including monies they might receive from the Senior Tax Levy, and monies including the estimated 2019 benefit reimbursement. Mr. Purcell explained that the Health Department would sign an agreement with the County to pay the County for all of the Health Department employee benefits out of those budgeted funds provided by the County.

Public Comment – None

Questions from the Media – None

Items for Committee of the Whole – None

Items for the County Board - Approval Claims in an amount not to exceed \$1,323,301.18

Executive Session – None

Adjournment – Member Prochaska made a motion to adjourn the Budget and Finance Committee meeting, Member Cesich seconded the motion. **The meeting was adjourned at 7:32p.m. by a 4-0 vote.**

Respectfully submitted,

Valarie McClain
Administrative Assistant and Recording Secretary

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
FACILITIES MANAGEMENT									
1	211838	UPS	0000Y24702079	SHIPPING	02/28/19	01020016201	POSTAGE	5.96	cwald
								5.96*	
2	010150	AAREN PEST CONTROL	29858	PEST CONTROL	02/28/19	01020016214	ANNUAL CONTRACTS	740.00	cwald
3	050774	ECOLAB	2454168	CONTRACT	02/28/19	01020016214	ANNUAL CONTRACTS	234.95	cwald
4	191505	SOUND INCORPORATED	R160112	CONTRACTS	02/28/19	01020016214	ANNUAL CONTRACTS	2,490.75	cwald
								3,465.70*	
5	100020	J & D DOOR SALES	101085	SERVICES	02/28/19	01020016215	CONTRACTUAL SERVICES	310.00	cwald
6	160177	PARK VENDING	52140-41, 43-46	VENDING SERVICES	02/28/19	01020016215	CONTRACTUAL SERVICES	313.50	cwald
								623.50*	
7	011625	APEX INDUSTRIAL AUTOMATION LLC	1160249	MAINTENANCE	02/28/19	01020016216	EQUIPMENT MAINTENANCE	128.27	cwald
8	011625	APEX INDUSTRIAL AUTOMATION LLC	115798	MAINTENANCE	02/28/19	01020016216	EQUIPMENT MAINTENANCE	172.80	cwald
9	200905	TOTAL FIRE & SAFETY, INC.	135241	MAINTENANCE	02/28/19	01020016216	EQUIPMENT MAINTENANCE	525.00	cwald
10	200905	TOTAL FIRE & SAFETY, INC.	134949	MAINTENANCE	02/28/19	01020016216	EQUIPMENT MAINTENANCE	150.00	cwald
11	201220	TRANE COMPANY	5716833	MAINTENANCE	02/28/19	01020016216	EQUIPMENT MAINTENANCE	67.74	cwald
								1,043.81*	
12	030472	CAPITAL ONE COMMERCIAL	72663007266	SUPPLIES	02/28/19	01020016237	COUNTY SUPPLIES	74.02	cwald
13	081453	HOME DEPOT CREDIT SERVICES	02212019	SUPPLIES	02/28/19	01020016237	COUNTY SUPPLIES	54.21	cwald
								128.23*	
Total FACILITIES MANAGEMENT								5,267.20*	
BUILDING AND ZONING									
14	110565	KENDALL PRINTING	19-0212	500 #10 ENVELOPES	02/08/19	01020026200	OFFICE SUPPLIES	46.45	pherber
								46.45*	
15	060304	FIRST NATIONAL BANK OMAHA	FEB 2019	MASSELMEIER TRNG	02/08/19	01020026206	TRAINING	15.00	***** vmccain
								15.00*	
16	110531	KENDALL CO HIGHWAY DEPT	JANUARY 2019	PBZ TRUCKS - FUEL JA	02/08/19	01020026217	VEHICLE MAINT/REPAIRS	100.20	pherber
								100.20*	
17	230933	WBK ENGINEERING, LLC	19930	#19-04 - 6725 RT. 71	02/08/19	01020026363	CONSULTANTS	291.00	pherber
								291.00*	
18	190816	SHAW MEDIA	011910101009	RPC MEETING LEGAL NO	02/08/19	01020026380	REGIONAL PLAN COMMISSION	27.90	pherber
								27.90*	
19	020541	BUILDING & ZONING PETTY CASH	2/13/19 HP	HISTORIC PRESERVATIO	02/08/19	01020026383	HISTORICAL PRESERVATION C	48.75	pherber
								48.75*	
Total BUILDING AND ZONING								529.30*	

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount			
COUNTY CLERK & RECORDER										
20	140764	SPRINT	601253805	SUPPLIES	02/28/19	01020066200	OFFICE SUPPLIES	86.76	jhanna	
21	161910	PROVEN IT	569173	OFFICE SUPPLIES	02/28/19	01020066200	OFFICE SUPPLIES	35.65	jhanna	
22	191522	SOURCE ONE OFFICE PRODUCTS	535429	OFFICE SUPPLIES	02/28/19	01020066200	OFFICE SUPPLIES	110.71	** jhanna	
								233.12*		
Total COUNTY CLERK & RECORDER							233.12*			
ELECTION COSTS										
23	050914	ELECTION SYSTEMS & SOFTWARE IN 1078674	CONTRACUTUAL SERVICE	02/28/19	01020076215	CONTRACTUAL SERVICES	33,248.46	33,248.46*	jhanna	
24	091281	ILLINOIS OFFICE SUPPLY	56353	VOTER REGISTRATION S	02/28/19	01020076422	REGISTRATION SUPPLIES	345.00	345.00*	jhanna
25	050913	ELECTIONSOURCE	2018-42532	ELECTION SUPPLIES	02/28/19	01020076427	ELECTION SUPPLIES	368.80	jhanna	
26	091281	ILLINOIS OFFICE SUPPLY	56269	ELECTION SUPPLIES	02/28/19	01020076427	ELECTION SUPPLIES	565.78	jhanna	
27	091281	ILLINOIS OFFICE SUPPLY	56265	ELECTION SUPPLIES	02/28/19	01020076427	ELECTION SUPPLIES	604.13	jhanna	
28	191522	SOURCE ONE OFFICE PRODUCTS	535429	ELECTION SUPPLIES	02/28/19	01020076427	ELECTION SUPPLIES	88.16	** jhanna	
								1,626.87*		
Total ELECTION COSTS							35,220.33*			
SHERIFF										
29	011320	AMAZON.COM	021019	OFFICE SUPPLIES	02/28/19	01020096200	OFFICE SUPPLIES (SHERIFF)	61.11	** tpage	
30	081545	HRDIRECT	INV6775136	POSTER GUARD RENEWAL	02/28/19	01020096200	OFFICE SUPPLIES (SHERIFF)	78.99	mhanna	
31	191952	STAPLES ADVANTAGE	MULTI INVOICE	OFFICE SUPPLIES	02/28/19	01020096200	OFFICE SUPPLIES (SHERIFF)	336.18	** mhanna	
								476.28*		
32	060447	FEDEX	6-466-41053	POSTAGE	02/28/19	01020096201	POSTAGE	7.39	mhanna	
								7.39*		
33	180840	BOBBY RICHARDSON	JIMMYJOHNS	TRAINING - FOOD	02/28/19	01020096206	TRAINING (SHERIFF)	73.64	mhanna	
								73.64*		
34	011320	AMAZON.COM	021019	SHOT GUN SLINGS	02/28/19	01020096216	EQUIPMENT MAINTENANCE (SH	11.99	** tpage	
								11.99*		
35	091278	IL SECRETARY OF STATE POLICE	022119	PLATE RENEWAL	02/28/19	01020096217	VEHICLE MAINTENANCE (SHER	101.00	*** tpage	
36	230142	WAL-MART	7945	HEAT COLD WEATHER	02/28/19	01020096217	VEHICLE MAINTENANCE (SHER	15.76	*****	
								116.76*		
37	100158	JCM UNIFORMS, INC	750325	COR- UNIFORMS	02/28/19	01020096240	UNIFORMS (SHERIFF)	28.00	mhanna	
								28.00*		
38	140570	NORTH AMERICAN RESCUE	23579	OPS- TOURNIQUETS	02/28/19	01020096435	POLICE SUPPLIES	161.90	mhanna	
39	190540	SECOND CHANCE CARDIAC SOLUTION	19-002-059	COR- AED SUPPLIES	02/28/19	01020096435	POLICE SUPPLIES	2,590.00	mhanna	
								2,751.90*		

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
40 160870	PHYSICIANS IMMEDIATE CARE-- CHI	4089065	DRUG TESTING	02/28/19	01020096445	DRUG TESTING (SHERIFF)		277.00 277.00*	mhanna
Total SHERIFF								3,742.96*	
CORRECTIONS									
41 011320	AMAZON.COM	021019	DANDRUF/LAXA	02/28/19	01020106455	MEDICAL EXPENSES		66.18	** tpage
42 040724	DREYER CLINIC , INC.	258832	INMATE MEDICAL	02/28/19	01020106455	MEDICAL EXPENSES		15.57	tpage
43 130343	MCKESSON MEDICAL--SURGICAL	MULTI INVOICES	INMATE MEDICAL	02/28/19	01020106455	MEDICAL EXPENSES		134.42	tpage
44 191952	STAPLES ADVANTAGE	MULTI INVOICE	MEDICAL SUPPLIES	02/28/19	01020106455	MEDICAL EXPENSES		60.99	** mhanna
45 230142	WAL-MART	7945	INMATE RX	02/28/19	01020106455	MEDICAL EXPENSES		7.88	*****
Total CORRECTIONS								285.04*	
MERIT COMMISSION									
46 110536	KENDALL COUNTY HEALTH DEPT.	49536	PRE EMPLOY EVAL	02/28/19	01020116459	MERIT COMMISSION		250.00 250.00*	mhanna
Total MERIT COMMISSION								250.00*	
EMA									
47 111514	KONICA MINOLTA BUSINESS SOLUTI	9005395687	COPY CHARGES	02/28/19	01020126200	OFFICE SUPPLIES		26.12 26.12*	tpageema
48 070944	JOSEPH GILLESPIE	EMADUE022519	ILEAS PER DIEM	02/28/19	01020126204	CONFERENCES		137.50 137.50*	tpageema
49 031495	COMCAST	MULTI INVOICES	EMA SERVICES	02/28/19	01020126207	TELEPHONE		37.82	tpageema
50 031495	COMCAST	MULTI INVOICES	EMA SERVICES	02/28/19	01020126207	TELEPHONE		35.70 73.52*	tpageema
Total EMA								237.14*	
CIRCUIT COURT CLERK									
51 150611	OFFICE DEPOT	271751267001	OFC SUPPLY -- GLUE ST	02/28/19	01020146200	OFFICE SUPPLIES		6.19	ccollins
52 150611	OFFICE DEPOT	271751267001	OFC SUPPLY -- WITE OU	02/28/19	01020146200	OFFICE SUPPLIES		23.49	ccollins
53 150611	OFFICE DEPOT	271751267001	OFC SUPPLY -- INDEX T	02/28/19	01020146200	OFFICE SUPPLIES		44.26	ccollins
54 181960	RUBBER STAMP CHAMP	1001620	OFC SUPPLY--REPLACEME	02/28/19	01020146200	OFFICE SUPPLIES		12.75	ccollins
55 220624	VERIZON WIRELESS	9823296219	OFC SUPPLY--MONTHLY W	02/28/19	01020146200	OFFICE SUPPLIES		38.01 124.70*	ccollins
Total CIRCUIT COURT CLERK								124.70*	
JURY COMMISSION									
56		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		18.56	lulloa
57		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		13.16	lulloa
58		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		17.48	lulloa
59		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		21.80	lulloa

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
60		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		19.64	lulloa
61		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		13.16	lulloa
62		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		14.24	lulloa
63		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		18.56	lulloa
64		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		13.16	lulloa
65		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		22.88	lulloa
66		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		20.72	lulloa
67		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		16.40	lulloa
68		02/11/2019GJ	GRAND JURY FOR 02/11	02/28/19	01020156154	GRAND JUROR PER DIEM & MI		19.64	lulloa
								229.40*	
69	102114 JUDICIAL SYSTEMS INC	61219020101	RENEWAL/UPDATE JURY	02/28/19	01020156476	AUTOMATION		4,487.00	lulloa
								4,487.00*	
Total JURY COMMISSION								4,716.40*	
CIRCUIT COURT JUDGE									
70	191522 SOURCE ONE OFFICE PRODUCTS	434606	NAME BADGE FOR NEW B	02/28/19	01020166200	OFFICE SUPPLIES		13.00	lulloa
								13.00*	
71	031495 COMCAST	01/28/2019	JUROR ASSEMBLY CABLE	02/28/19	01020166481	STATUTORY EXPENSES		12.61	lulloa
72	160929 ROBERT PILMER	2/19/2019	LUNCH FOR FAMILY VIO	02/28/19	01020166481	STATUTORY EXPENSES		194.09	lulloa
73	191280 ELVA A. SLEPICKA	FEBRUARY2019-25	IN-HOUSE SPANISH INT	02/28/19	01020166481	STATUTORY EXPENSES		817.50	lulloa
								1,024.20*	
74	192013 STATE TREASURER	2018 APPORT.	JUDICIAL CIRCUIT APP	02/28/19	01020166482	ST APPORT/JUDGES' SALARIE		3,391.53	jfarko
								3,391.53*	
Total CIRCUIT COURT JUDGE								4,428.73*	
CORONER									
75	060313 FIRST NATIONAL BANK OMAHA	GOTTE CC 02 19	ELECTRONICS CASE	02/26/19	01020176200	OFFICE SUPPLIES		39.99 ***	lgotte
								39.99*	
76	011315 AMERICAN BOARD OF MEDICOLEGAL	ABMDI 2019 JRP	ABMDI RENEW 2019 = P	02/26/19	01020176203	DUES/MEMBERSHIPS		25.00	lgotte
								25.00*	
77	191667 SAINT LOUIS UNIVERSITY	265734	MASTERS 18 - PURCELL	02/26/19	01020176206	TRAINING		750.00	lgotte
								750.00*	
78	110531 KENDALL CO HIGHWAY DEPT	01-2019	CORONER FUEL - JANUA	02/26/19	01020176217	VEHICLE MAINTENANCE		27.80	lgotte
								27.80*	
79	060313 FIRST NATIONAL BANK OMAHA	GOTTE CC 02 19	SHIP BADGE REPAIR	02/26/19	01020176240	CLOTHING ALLOWANCE		10.60 ***	lgotte
80	150819 RAY O' HERRON	1908122-IN	JORDAN UNIFORM 02-19	02/26/19	01020176240	CLOTHING ALLOWANCE		377.96	lgotte
								388.56*	

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
Total CORONER								1,231.35*	
COMBINED COURT SERVICES									
81	230238	WAREHOUSE DIRECT OFFICE PRODUC 41950690	OFFICE SUPPLIES	02/28/19	01020186200	OFFICE SUPPLIES		16.18	mperrrot
82	230238	WAREHOUSE DIRECT OFFICE PRODUC 41858810	OFFICE SUPPLIES	02/28/19	01020186200	OFFICE SUPPLIES		70.04	mperrrot
83	230238	WAREHOUSE DIRECT OFFICE PRODUC 41871930	OFFICE SUPPLIES	02/28/19	01020186200	OFFICE SUPPLIES		23.63	** mperrot
								109.85*	
84	111514	KONICA MINOLTA BUSINESS SOLUTI 9005397685	COPIES/FEB'19	02/28/19	01020186215	CONTRACTUAL SERVICES/CONS		22.05	mperrrot
								22.05*	
85	010453	ADVANCED CORRECTIONAL HEALTHCA 80863	JUV MED EXP	02/28/19	01020186504	MEDICAL EXPENSES		55.05	mperrrot
								55.05*	
86	180926	DAVID J. RICKERT, KANE CO TREA JAN'19	JUV DET/JAN'19	02/28/19	01020186505	KANE JUVENILE DETENTION		12,120.00	mperrrot
								12,120.00*	
Total COMBINED COURT SERVICES								12,306.95*	
STATES ATTORNEY									
87	191522	SOURCE ONE OFFICE PRODUCTS 434509	MISC. SUPPLIES	02/28/19	01020206200	OFFICE SUPPLIES		63.30	jstroup
88	191522	SOURCE ONE OFFICE PRODUCTS 434743	SUPPLIES	02/21/19	01020206200	OFFICE SUPPLIES		549.15	jstroup
								612.45*	
89	130127	HOLLY A. MANN KCSAO 4	REIMBURSE-HOLLY-POST	02/28/19	01020206201	POSTAGE		10.85	jstroup
								10.85*	
90	091271	IL PROSECUTOR SERVICES, LLC KCSAO 2	YEARLY SUBSCRIPTIONS	02/28/19	01020206202	BOOKS/SUBSCRIPTIONS		200.00	jstroup
91	230575	WEST GROUP PAYMENT CTR 839791863	BOOKS/SUBSCRIPTIONS	02/21/19	01020206202	BOOKS/SUBSCRIPTIONS		328.05	jstroup
								528.05*	
92	110501	KENDALL COUNTY ASSOCIATION OF KCSAO 5	2019 MEMBERSHIP DUES	02/21/19	01020206203	DUES/MEMBERSHIPS		120.00	jstroup
93	140120	NATIONAL DIST ATTORNEYS ASSOC 128459	NDAA '19 MEMBERSHIP	02/28/19	01020206203	DUES/MEMBERSHIPS		380.00	jstroup
								500.00*	
94	090335	IAPCI ILLINOIS CHAPTER 020619-1	REG. FEE FOR DET. MI	02/28/19	01020206206	TRAINING		100.00	jstroup
								100.00*	
95	220124	MARYANNE J. VALENZIO, CSR KCSAO	2/11/19 GJ & TRANSCR	02/28/19	01020206239	TRANSCRIPTS		460.00	jstroup
								460.00*	
96	030070	CACI CONFERENCES	ANNUAL CHILDREN CONF	02/28/19	01020206520	CHILD ADVOCACY BD		600.00	***
								600.00*	
97	021518	BMW FINANCIAL SERVICES, NA, LL KCSAO 3	FEE FOR GJ SUBPOENA	02/28/19	01020206521	TRIALS/HEARINGS		7.45	jstroup
98	030932	CIOX HEALTH 66437386/657533	FEE FOR MED. RECORDS	02/28/19	01020206521	TRIALS/HEARINGS		222.66	jstroup
99	030932	CIOX HEALTH 66437386/657533	FEE FOR MED. RECORDS	02/28/19	01020206521	TRIALS/HEARINGS		26.50	jstroup
100	030932	CIOX HEALTH 0266356072	FEE FOR RECORDS-GJ S	02/21/19	01020206521	TRIALS/HEARINGS		25.65	jstroup
101	060909	FIFTH THIRD BANK 20190129000068	FEE FOR RECORDS-GJ S	02/21/19	01020206521	TRIALS/HEARINGS		40.70	jstroup

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
102 102109	JP MORGAN CHASE BANK, N.A.	SB986611-12	FEE FOR GJ SUBPOENA	02/28/19	01020206521	TRIALS/HEARINGS		29.67	jetroup
								352.63*	
Total STATES ATTORNEY								3,163.98*	
SUPERVISOR OF ASSESSMENT									
103 110568	KENDALL PRINTING (ASSESSMENT)	19-0219	ENVELOPE PRINTING	02/28/19	01020226219	PRINTING		1,677.20	srainert
								1,677.20*	
Total SUPERVISOR OF ASSESSMENT								1,677.20*	
COUNTY TREASURER									
104 110567	KENDALL PRINTING	19-0207	NON WINDOW ENVELOPES	02/28/19	01020256200	OFFICE SUPPLIES		187.15	jferko
105 191522	SOURCE ONE OFFICE PRODUCTS	535319	OFFICE SUPPLIES	02/28/19	01020256200	OFFICE SUPPLIES		203.01	jferko
								390.16*	
Total COUNTY TREASURER								390.16*	
UNEMPLOYMENT COMPENSATION									
106 091262	IL DIR OF EMPLOYMENT SECURITY	4/2018	UNEMPLOYMENT INSURAN	02/28/19	01020266546	CONTRIBUTIONS/STATE UNEMP		619.50	jferko
								619.50*	
Total UNEMPLOYMENT COMPENSATION								619.50*	
EMPLOYEE HEALTH INSURANCE									
107 010185	BENEFITWALLET	M. BISHOP	HSA FUNDING	02/28/19	01020276547	HEALTH INSURANCE PREMIUMS		1,250.00 ***	
108 080215	HEALTHCARE SERVICE CORPORATION	ACCT# 236124	MARCH 2018 HEALTH	02/28/19	01020276547	HEALTH INSURANCE PREMIUMS		359,064.20 ***	jferko
109 130505	METLIFE	54663206 MAR	MARCH 2018 DENTAL	02/28/19	01020276547	HEALTH INSURANCE PREMIUMS		23,851.56 ***	jferko
110 211465	UNITED HEALTHCARE INSURANCE CO	0045771277	FINAL BILL FOR 2018	02/28/19	01020276547	HEALTH INSURANCE PREMIUMS		1,512.90 ***	jferko
								385,678.66*	
Total EMPLOYEE HEALTH INSURANCE								385,678.66*	
AUDITING & ACCOUNTING									
111 130010	MACK & ASSOCIATES, P.C.	9468	2018 COUNTY AUDIT	02/28/19	01020286549	AUDITING & ACCT SERVICE		45,000.00	jferko
112 130010	MACK & ASSOCIATES, P.C.	9470	2018 CIRCUIT CLERK	02/28/19	01020286549	AUDITING & ACCT SERVICE		4,200.00	jferko
								49,200.00*	
Total AUDITING & ACCOUNTING								49,200.00*	
OFFICE OF ADM SERVICES									
113 150611	OFFICE DEPOT	MULTI	OFFICE SUPPLIES	02/08/19	01020306200	OFFICE SUPPLIES		71.72	** vmcclain
114 150611	OFFICE DEPOT	FEB	OFFICE SUPPLIES	02/28/19	01020306200	OFFICE SUPPLIES		67.08	vmcclain
								138.80*	
115 220621	VERIZON	9801306012	CELL PHONES 2/17- 3/	02/28/19	01020306207	CELL PHONES		318.33	** ghaughe
								318.33*	

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
Total OFFICE OF ADM SERVICES								457.13*	
GENERAL INSURANCE & BONDING									
116	230970	WINE SERGI & CO, LLC	109494	BOND	02/28/19	01020316575	BONDS	100.00	jhanna
117	230970	WINE SERGI & CO, LLC	110055	BOND	02/28/19	01020316575	BONDS	100.00	jhanna
								200.00*	
118	060304	FIRST NATIONAL BANK OMAHA	FEB 2019	NURIBE NOTARY	02/08/19	01020316576	NOTARIES	20.85	***** vmcclain
								20.85*	
Total GENERAL INSURANCE & BONDING								220.85*	
COUNTY BOARD									
119	010403	ADM SERVICES PETTY CASH	02192019	CB MTG SUPPLIES	02/08/19	01020326199	MISCELLANEOUS	58.98	vmcclain
120	150611	OFFICE DEPOT	MULTI	BOARD SUPPLIES	02/08/19	01020326199	MISCELLANEOUS	20.37	** vmcclain
								79.35*	
121	060304	FIRST NATIONAL BANK OMAHA	FEB 2019	IACBM TRNG	02/08/19	01020326204	CONFERENCES	278.20	***** vmcclain
								278.20*	
122	161780	MATTHEW PROCHASKA	ISACO	ISACO MEETING	02/28/19	01020326205	MILEAGE	104.52	
								104.52*	
Total COUNTY BOARD								462.07*	
TECHNOLOGY SERVICES									
123	220621	VERIZON	9801306012	CELL PHONES 2/17- 3/	02/28/19	01020336207	CELL PHONES	448.11	** ghaug
								448.11*	
124	161910	PROVEN IT	564609	TONER	02/28/19	01020336587	PRINTER EXPENSE	64.00	ghaug
125	161910	PROVEN IT	565279	TONER	02/28/19	01020336587	PRINTER EXPENSE	225.56	ghaug
126	161910	PROVEN IT	569437	TONER	02/28/19	01020336587	PRINTER EXPENSE	56.39	ghaug
127	161910	PROVEN IT	554709	TONERS	02/28/19	01020336587	PRINTER EXPENSE	738.42	ghaug
128	161910	PROVEN IT	554710	TONER	02/28/19	01020336587	PRINTER EXPENSE	121.04	ghaug
129	161910	PROVEN IT	554713	TONERS	02/28/19	01020336587	PRINTER EXPENSE	259.70	ghaug
								1,465.11*	
130	111514	KONICA MINOLTA BUSINESS SOLUTI	9005409921	MONTLY CLICKS 1/13-2	02/28/19	01020336588	COPIER EXPENSE	3,612.56	** ghaug
								3,612.56*	
131	031499	COMCAST	121219	INTERNET 2/19-3/18	02/28/19	01020336589	INTERNET EXPENSE	241.85	ghaug
								241.85*	
Total TECHNOLOGY SERVICES								5,767.63*	
FAC MGT UTILITIES									
132	030142	CALL ONE	9809048	TELEPHONES	02/28/19	01020446354	TELEPHONES	9,809.04	cwald
133	161934	PTS	2012119	TELEPHONES	02/28/19	01020446354	TELEPHONES	78.00	cwald
								9,887.04*	

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount	
134 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446701	ELECTRIC - PSC	12,365.78 12,365.78*	cwaid
135 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446702	ELECTRIC - COURTHOUSE	17,223.17 17,223.17*	cwaid
136 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446704	ELECTRIC - COB	3,920.62 3,920.62*	cwaid
137 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446705	ELECTRIC - ANIMAL CONTROL	539.26 539.26*	cwaid
138 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446706	ELECTRIC - HIGHWAY DEPART	643.46 643.46*	cwaid
139 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446707	ELECTRIC - ANNEX BUILDING	116.39 116.39*	cwaid
140 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446708	ELECTRIC - HISTORIC COURT	1,451.26 1,451.26*	cwaid
141 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446709	ELECTRIC - TOWER	318.82 318.82*	cwaid
142 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446711	ELECTRIC - FACILITIES/COR	262.72 262.72*	cwaid
143 031680	CONSTELLATION ENERGY SERVICES,	39726957	ELECTRIC	02/28/19	01020446712	ELECTRIC - HEALTH DEPARTM	2,885.47 2,885.47*	cwaid
144 030525	CENTER POINT ENERGY GAS SERVIC	7194631	NATURAL GAS	02/28/19	01020446801	NATURAL GAS - PSC	5,766.55 5,766.55*	cwaid
145 030525	CENTER POINT ENERGY GAS SERVIC	7194631	NATURAL GAS	02/28/19	01020446802	NATURAL GAS - COURTHOUSE	5,701.61 5,701.61*	cwaid
146 140981	NICOR	1121870922	NATURAL GAS	02/28/19	01020446804	NATURAL GAS - COB	1,121.87 1,121.87*	cwaid
147 140981	NICOR	606756922	NATURAL GAS	02/28/19	01020446806	NATURAL GAS - HIGHWAY DEP	606.75	cwaid
148 140981	NICOR	1241074922	NATURAL GAS	02/28/19	01020446806	NATURAL GAS - HIGHWAY DEP	1,241.07 1,847.82*	cwaid
149 140981	NICOR	385518922	NATURAL GAS	02/28/19	01020446807	NATURAL GAS - ANNEX BUILD	385.51 385.51*	cwaid
150 140981	NICOR	1195874922	NATURAL GAS	02/28/19	01020446808	NATURAL GAS - HISTORIC CO	1,195.87 1,195.87*	cwaid

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
151 140981	NICOR	97436922	NATURAL GAS	02/28/19	01020446810	NATURAL GAS - ANNEX 2 BUI		97.43 97.43*	cwaid
152 030525	CENTER POINT ENERGY GAS SERVIC	7194631	NATURAL GAS	02/28/19	01020446812	NATURAL GAS - HEALTH DEPA		1,467.10 1,467.10*	cwaid
Total FAC MGT UTILITIES								67,197.75*	
ECONOMIC DEV EXPENDITURES									
153 151930	OSWEGO CHAMBER OF COMMERCE	17823	ANNUAL MEMBERSHIP	02/08/19	02020006203	DUES/MEMBERSHIPS		275.00 275.00*	vmccain
Total ECONOMIC DEV EXPENDITURES								275.00*	
CO HWY FOND EXPENDITURES									
154 060343	FIRST NATIONA BANK OF OMAHA	4891 1012 5696	OTTERBOX & DUES	02/28/19	12020006200	OFFICE SUPPLIES		62.98 *** 62.98*	ggates
155 220624	VERIZON WIRELESS	9823325781	MONTHLY SERVICE	02/28/19	12020006207	CELLULAR PHONES		218.93 218.93*	ggates
156 011820	ARNESON OIL CO.	243136	OIL	02/28/19	12020006216	EQUIPMENT MAINTENANCE		589.99	ggates
157 021524	BONNELL INDUSTRIES INC.	0185436-IN	FLOW BOLT, LOCK NUTS	02/28/19	12020006216	EQUIPMENT MAINTENANCE		176.40	ggates
158 042185	DU-TEK INC	1007015	HOSE ASSEMBLIES	02/28/19	12020006216	EQUIPMENT MAINTENANCE		87.00	ggates
159 060343	FIRST NATIONA BANK OF OMAHA	4891 1012 5696	FILTERS, OIL, PLIERS	02/28/19	12020006216	EQUIPMENT MAINTENANCE		64.56 ***	ggates
160 070525	GEMPLER'S	SI04368169	CANVAS	02/28/19	12020006216	EQUIPMENT MAINTENANCE		183.98	ggates
161 161532	POMP'S TIRE SERVICE	330132581	REPAIRED TIRE	02/28/19	12020006216	EQUIPMENT MAINTENANCE		405.00	ggates
162 200504	TERMINAL SUPPLY CO	95472-00	LED LIGHTS FOR FLOW	02/28/19	12020006216	EQUIPMENT MAINTENANCE		375.73 1,882.66*	ggates
163 031596	CORRECT ELECTRIC, INC	19126	TROUBLESHOOT ALARM	02/28/19	12020006720	BUILDING & GROUNDS MAINT		425.00	ggates
164 150850	O'MALLEY WELDING & FABRICATING	18554	WELDING ON SALT DOME	02/28/19	12020006720	BUILDING & GROUNDS MAINT		350.00 775.00*	ggates
165 031543	COMMONWEALTH EDISON	14001	MONTHLY SERVICE	02/28/19	12020006721	STREET LIGHTS MAINT		29.44 29.44*	ggates
166 030164	CARGILL, INC	2904587168	487.29 TONS SALT	02/28/19	12020006722	HIGHWAY MAINT MATERIALS		30,294.84 30,294.84*	ggates
167 020579	BERNTSEN INTERNATIONAL, INC	202707	CARSONITE POSTS	02/28/19	12020006724	SIGN SUPPLIES		723.80 723.80*	ggates
168 010182	ABRASIVE AND FASTENING SOLUTIO	24876	MARKING PAINT	02/28/19	12020006725	ENGR SUPPLIES & EXPENSE		733.20 733.20*	ggates
169 130487	MEADE ELECTRIC CO. INC	686486	ORCHARD & MILL FLASH	02/28/19	12020006726	TRAFFIC SIGNAL MAINT.		513.34	ggates
170 152087	OKIE VALLEY ELECTRIC SUPPLY, I	010320	SUREG PROTECTORS	02/28/19	12020006726	TRAFFIC SIGNAL MAINT.		80.58 593.92*	ggates

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
Total CO HWY FUND EXPENDITURES								35,314.77*	
TRANSPORTATION SALES TAX EXP									
171	201024	TRAFFIC CONTROL & PROTECTION I 29536	DETOUR SIGNS MILLING	02/28/19	19020006740	ROAD & BRIDGE CONSTRUCTIO		666.66	ggates
								666.66*	
172	080151	HAMPTON, LENZINI & RENWICK INC 20190297	ENG. - GROVE RD. SHE	02/28/19	19020006742	ENGINEERING COST		2,707.50	ggates
173	180075	R.B. & ASSOCIATES CONSULTING,I 21747	GROVE RD. - ROAD MAR	02/28/19	19020006742	ENGINEERING COST		1,358.75	ggates
174	230933	WBK ENGINEERING, LLC 19985	ENG. - COLLINS RD. E	02/28/19	19020006742	ENGINEERING COST		7,456.00	ggates
								11,522.25*	
Total TRANSPORTATION SALES TAX EXP								12,188.91*	
HEALTH & HUMAN SERV EXPENDITURES									
175	091335	ILCSWMA 19-35	2019 ANNUAL MEMBERSH	02/28/19	21020006203	DUES/MEMBERSHIPS/SUBSCRIP		100.00	vrafatcz
								100.00*	
176	080181	MARLIN HARTMAN FEB19	ILSWMA MEETING REIMB	02/28/19	21020006204	CONFERENCES & TRAINING		120.12	vrafatcz
177	082150	HEALTH & HUMAN SERVICES PETTY FEB19	CONF & TRAINING REIM	02/28/19	21020006204	CONFERENCES & TRAINING		45.40	vrafatcz
								165.52*	
178	231605	WEX BANK 57191384	FUEL	02/28/19	21020006205	MILEAGE/BUSINESS EXP.		203.43	vrafatcz
								203.43*	
179	060316	FIRST NATIONAL BANK OMAHA 1874FEB19	SOFTWARE SUPPORT	02/28/19	21020006215	CONTRACTUAL SERVICES		305.69 ***	vrafatcz
180	120956	LINDEN OAKS MEDICAL GROUP JAN19	ADULT CONSULTS	02/28/19	21020006215	CONTRACTUAL SERVICES		4,000.00	vrafatcz
								4,305.69*	
181	110565	KENDALL PRINTING 19-0206	2018 ANNUAL REPORTS	02/28/19	21020006219	PRINTING & PUBLICATIONS		3,656.00	vrafatcz
								3,656.00*	
182	060316	FIRST NATIONAL BANK OMAHA 1874FEB19	MISC SUPPLIES	02/28/19	21020006775	SUPPLIES - GENERAL		2,068.90 ***	vrafatcz
183	060316	FIRST NATIONAL BANK OMAHA 5095FEB19	OPIOID STUDY GRP SUP	02/28/19	21020006775	SUPPLIES - GENERAL		25.56 ***	vrafatcz
184	082150	HEALTH & HUMAN SERVICES PETTY FEB19	(2) FRIDGE THERMS	02/28/19	21020006775	SUPPLIES - GENERAL		9.98	vrafatcz
185	091750	ITSAVVY LLC 1077744	PCI SLOT ADAPTER	02/28/19	21020006775	SUPPLIES - GENERAL		32.62	vrafatcz
186	130919	MIDWEST MEDICAL SUPPLY CO. LLC 15862096	TYLENOL CAPLETS	02/28/19	21020006775	SUPPLIES - GENERAL		19.23	vrafatcz
								2,156.29*	
187	011228	ALL SERVICE HEATING & AIR COND MULTI	EMERGENCY FURNACE	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		3,360.00	vrafatcz
188	011352	AMEREN IP 169139	LIHEAP	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		266.00	vrafatcz
189	031508	COMMONWEALTH EDISON 169140	LIHEAP	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		23,153.00	vrafatcz
190	031508	COMMONWEALTH EDISON 169141	LIHEAP	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		20,454.00	vrafatcz
191	040790	DIBBLE ENTERPRISE 169142	LIHEAP	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		1,357.00	vrafatcz
192	140928	NICOR (ES) 169146	LIHEAP	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		26,026.00	vrafatcz
193	140928	NICOR (ES) 169145	LIHEAP	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		22,143.00	vrafatcz
194	190560	GRAINCO FS 169144	LIHEAP	02/28/19	21020006781	DIRECT CLIENT ASSISTANCE		2,886.00	vrafatcz
								99,645.00*	

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195 060316	FIRST NATIONAL BANK OMAHA	5095FEB19	TESTO EQUIPMENT	02/28/19	21020009999	CAPITAL EXPENDITURES		4,372.49 *** 4,372.49*	vrafatcz
Total HEALTH & HUMAN SERV EXPENDITURE								114,604.42*	
FOREST PRESERVE EXPENDITURE									
196 091310	IL STATE POLICE	1/31/19	BACKGROUND REPORTS	02/28/19	27020006200	OFFICE SUPPLIES & POSTAGE		20.00	bantrim
197 111514	KONICA MINOLTA BUSINESS SOLUTI	9005409921	MONTHLY CLICKS 1/13-2	02/28/19	27020006200	OFFICE SUPPLIES & POSTAGE		250.01 270.01*	** ghaugc
198 011359	AMEREN IP	MILLBROOK S	MILLBROOK SOUTH	02/28/19	27020006351	ELECTRIC		39.05	bantrim
199 031510	COMMONWEALTH EDISON	2/6/19:JW	JAY WOODS	02/28/19	27020006351	ELECTRIC		33.05	bantrim
200 031510	COMMONWEALTH EDISON	2/15/19:BW	BAKER WOODS	02/28/19	27020006351	ELECTRIC		21.26 93.36*	bantrim
Total FOREST PRESERVE EXPENDITURE								363.37*	
ELLIS HOUSE									
201 031510	COMMONWEALTH EDISON	2/15/19:EL	ELLIS	02/28/19	27021007076	UTILITIES - ELLIS HOUSE		539.42 539.42*	bantrim
202 130506	MENARDS	41595	ELLIS SUPPLIES	02/28/19	27021007080	GROUNDS & MAINT - ELLIS H		91.36 91.36*	bantrim
Total ELLIS HOUSE								630.78*	
ELLIS BARN									
203 101297	JOHN DEERE FINANCIAL	2/1/19	ELLIS SUPPLIES	02/28/19	27021017080	GROUNDS & MAINT - ELLIS B		124.90 124.90*	** bantrim
Total ELLIS BARN								124.90*	
ELLIS GROUNDS									
204 101297	JOHN DEERE FINANCIAL	2/1/19	ELLIS SUPPLIES	02/28/19	27021027080	GROUNDS & MAINT - ELLIS G		211.93 211.93*	** bantrim
Total ELLIS GROUNDS								211.93*	
ELLIS BIRTHDAY PARTIES									
205 101297	JOHN DEERE FINANCIAL	2/1/19	ELLIS SUPPLIES	02/28/19	27021127087	PROG SUPPLIES - ELLIS B-D		125.21 125.21*	** bantrim
Total ELLIS BIRTHDAY PARTIES								125.21*	
ELLIS WEDDINGS									
206 061826	FREE PRESS NEWSPAPERS	2/1/19:EL	EL-WEDDING PROMO	02/28/19	27021207081	PROMO/PUBLICITY - ELLIS W		160.00 160.00*	bantrim

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Total ELLIS WEDDINGS							160.00*	
HOOVER								
207	140937	NICOR	2/11/19:MOON MOONSEED	02/28/19	27022006860	HOOVER - GAS	35.88	bantrim
208	140937	NICOR	2/11/19:HOUSE HOOVER HOUSE	02/28/19	27022006860	HOOVER - GAS	90.46	bantrim
209	140937	NICOR	2/11/19:ROOK HOOVER ROOKERY	02/28/19	27022006860	HOOVER - GAS	177.40	bantrim
210	140937	NICOR	2/11/19:MAINT HOOVER MAINT BLDG	02/28/19	27022006860	HOOVER - GAS	173.07	bantrim
211	140937	NICOR	2/11/19:ML MEADOWHAWK	02/28/19	27022006860	HOOVER - GAS	39.41	bantrim
212	140937	NICOR	2/11/19:SHOP HOOVER SHOP	02/28/19	27022006860	HOOVER - GAS	45.73	bantrim
213	140937	NICOR	2/11/19:KING KINGFISHER	02/28/19	27022006860	HOOVER - GAS	185.84	bantrim
214	140937	NICOR	2/11/19:BLAZING BLAZING STAR	02/28/19	27022006860	HOOVER - GAS	150.65	bantrim
							898.44*	
215	031510	COMMONWEALTH EDISON	2/4/19:BATH HOOVER BATHHOUSE	02/28/19	27022006861	HOOVER - ELECTRIC	463.04	bantrim
216	031510	COMMONWEALTH EDISON	2/4/19:MULT HOOVER MULTIPLES	02/28/19	27022006861	HOOVER - ELECTRIC	1,360.15	bantrim
217	031510	COMMONWEALTH EDISON	2/4/19:HOUSE HOOVER HOUSE	02/28/19	27022006861	HOOVER - ELECTRIC	89.09	bantrim
							1,912.28*	
218	211430	UNIQUE PRODUCTS & SERVICE	358395 HOOVER-ICE MELT	02/28/19	27022006865	HOOVER - GROUNDS MAINTENA	430.22	bantrim
							430.22*	
219	021907	ASHLEY BROWN	19-00023 ML SEC DEP RTN	02/28/19	27022007088	HOOVER SECURITY DEPOSIT R	55.00	bantrim
220	111835	DOUG KREIGER	18-00315 BUNKHOUSE SEC DEP RT	02/28/19	27022007088	HOOVER SECURITY DEPOSIT R	100.00	bantrim
221	120550	STEPHEN LEROY	18-00323 BUNKHOUSE SEC DEP RT	02/28/19	27022007088	HOOVER SECURITY DEPOSIT R	100.00	bantrim
222	192037	JENNIFER STEINBACH	18-00308 BUNKHOUSE SEC DEP RT	02/28/19	27022007088	HOOVER SECURITY DEPOSIT R	100.00	bantrim
							355.00*	
Total HOOVER							3,595.94*	
NATURAL AREA VOLUNTEER								
223	130506	MENARDS	42229 WINTERFEST SUPPLIES	02/28/19	27024006835	NATURAL AREA VOLUNTEER SU	11.76	bantrim
224	196140	TACO GRILL & SALSA BAR	WINTERFEST WINTERFEST-FOOD TRUC	02/28/19	27024006835	NATURAL AREA VOLUNTEER SU	404.80	bantrim
							416.56*	
Total NATURAL AREA VOLUNTEER							416.56*	
GROUNDS & NATURAL RESOURCES								
225	150529	OFFWORLD DESIGNS	19020710 UNIFORMS	02/28/19	27025006240	UNIFORMS	55.00	bantrim
							55.00*	
226	190563	SERVICE SANITATION, INC	7670185 PORTABLE RESTROOMS	02/28/19	27025006847	REFUSE PICKUP - GROUNDS &	67.00	bantrim
							67.00*	
227	140937	NICOR	2/7/19:MILL MILLBROOK SOUTH	02/28/19	27025006848	GAS - GROUNDS & NATURAL R	103.89	bantrim
228	140937	NICOR	2/8/19:HARRIS HARRIS	02/28/19	27025006848	GAS - GROUNDS & NATURAL R	236.19	bantrim
							340.08*	

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Total GROUNDS & NATURAL RESOURCES								462.08*	
ANIMAL CONTROL EXPENSE									
229	060304	FIRST NATIONAL BANK OMAHA	FEB 2019	BOARD TRNG	02/08/19	35020006200	OFFICE SUPPLIES	247.71	***** vmcclain
								247.71*	
230	140596	SPRINT	78572032	TELEPHONE AND PAGER	02/28/19	35020006207	TELEPHONE & PAGER	8.40	pkeanemaxson
								8.40*	
231	031595	COUNTRYSIDE VETERINARY CLINIC	27322FEB	BOARD AND CARE	02/08/19	35020006897	TRANSPORTAION, BOARD & CA	2,690.98	** pkeanemaxson
232	031595	COUNTRYSIDE VETERINARY CLINIC	27356FEB	BOARD AND CARE	02/08/19	35020006897	TRANSPORTAION, BOARD & CA	1,560.48	** pkeanemaxson
								4,251.46*	
Total ANIMAL CONTROL EXPENSE								4,507.57*	
CO RECORDER DOC STORAGE									
233	031500	COMCAST CABLE	KENDALL CO	SUPPLIES	02/28/19	38020006650	DOC STORAGE EXPENSES	187.85	jhanna
234	082177	RANDY HUTCHISON	REIMB	MILEAGE	02/28/19	38020006650	DOC STORAGE EXPENSES	82.84	
235	091319	IT STABILITY SYSTEMS, LLC	2019-019	CONTRACUTUAL SERVICE	02/28/19	38020006650	DOC STORAGE EXPENSES	5,500.00	jhanna
								5,770.69*	
Total CO RECORDER DOC STORAGE								5,770.69*	
DRUG ABUSE EXPENDITURE FUND									
236	131530	MORROW BROTHERS FORD, INC	111293	SQUAD 1 BUILD	02/28/19	40020006650	DRUG ABUSE PREVENTION	880.00	mhanna
								880.00*	
Total DRUG ABUSE EXPENDITURE FUND								880.00*	
HIDTA									
237	130224	VICTOR MARKOWSKI	TRA-MARKOWSKI	HIDTA TRAVEL	02/28/19	40120006650	OTHER	287.96	tpage
								287.96*	
238	011438	KENNETH ANGARONE	02119-0224193	HIDTA SERVICES	02/28/19	40120007201	SERVICES	4,657.70	tpage
239	012013	AT & T	312289713202	HIDTA SERVICES	02/28/19	40120007201	SERVICES	341.30	mhanna
240	012013	AT & T	312243429000	HIDTA SERVICES	02/28/19	40120007201	SERVICES	94.17	tpage
241	012072	ATHENS CONSTRUCTION CO. INC.	3911	HIDTA SERVICES	02/28/19	40120007201	SERVICES	4,800.00	mhanna
242	070905	SEAN GERAGHTY	021819-13	HIDTA SERVICES	02/28/19	40120007201	SERVICES	4,366.62	***
243	080231	ALEXANDER S. HEATON	FEBTRAVEL	HIDTA SERVICES	02/28/19	40120007201	SERVICES	680.26	mhanna
244	130224	VICTOR MARKOWSKI	21919	HIDTA SERVICES	02/28/19	40120007201	SERVICES	160.66	mhanna
245	181590	NICHOLAS J. ROTI	021819-05	HIDTA SERVICES	02/28/19	40120007201	SERVICES	6,356.96	***
246	220620	VERIZON	9822817461	HIDTA SERVICES	02/28/19	40120007201	SERVICES	78.30	mhanna
								21,535.97*	
Total HIDTA								21,823.93*	
SHERIFF RANGE FUND									
247	011455	ANNA'S PORTABLES	13372	PORT RENTAL	02/28/19	40220006650	EXPENDITURES	125.00	mhanna
								125.00*	

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
Total SHERIFF RANGE FUND								125.00*	
KENDALL CO COMMISSARY FUND									
248	011320	AMAZON.COM	021019	CHECK PAPER	02/28/19	40320006454	INMATE SUPPLIES	60.53	** tpage
249	021503	BOB BARKER CO INC	NC1001465639	INMATE UNIFORMS/MATT	02/28/19	40320006454	INMATE SUPPLIES	1,915.34	mhanna
250	021503	BOB BARKER CO INC	NC1001465775	INMATE LINENS	02/28/19	40320006454	INMATE SUPPLIES	19.40	mhanna
251	050774	ECOLAB	2415209	CLEANING SUPPLIES	02/28/19	40320006454	INMATE SUPPLIES	654.98	mhanna
252	192304	SWANK MOTION PICTURES	01/24/19	AGREEMENT	02/28/19	40320006454	INMATE SUPPLIES	509.00	mhanna
253	230142	WAL-MART	7945	INMATE SUPPLIES	02/28/19	40320006454	INMATE SUPPLIES	216.59	****
Total KENDALL CO COMMISSARY FUND								3,375.84*	
COOK COUNTY REIMB FUND									
254	031556	COPLEY MEMORIAL HOSPITAL	47795109	COOK INMATE MEDICAL	02/28/19	40520006455	MEDICAL EXPENSES	1,711.00	tpage
Total COOK COUNTY REIMB FUND								1,711.00*	
COURT SECURITY FUND									
255	031558	COMMUNICATIONS DIRECT INC	SR116298	COURT SECURITY TRANS	02/28/19	42020006650	EXPENSES	500.00	mhanna
256	180390	RED LION HOTEL	020819	HOTEL FOR CONF	02/28/19	42020006650	EXPENSES	188.60	mhanna
257	262034	JOSEPH GOINS	020819	PER DIEM	02/28/19	42020006650	EXPENSES	152.50	mhanna
Total COURT SECURITY FUND								841.10*	
LAW LIBRARY FUND									
258	200811	WEST PAYMENT CENTER	839614509	FINPLAN JAN 2019/MON	02/28/19	43020007008	LAW LIBRARY BKS/SUBSCRIPT	62.00	lnlloa
Total LAW LIBRARY FUND								62.00*	
JUVENILE JUSTICE COUNCIL									
259	151970	OSWEGO EAST HIGH SCHOOL	TALK PROGRAM	DONTATION TO TALK PR	02/28/19	44320006650	EXPENDITURES	500.00	***
Total JUVENILE JUSTICE COUNCIL								500.00*	
COURT AUTOMATION									
260	130870	MENTIS TECHNOLOGY SOLUTIONS, L 7254		COURT AUTOMATION-LIC	02/28/19	45020006650	COURT AUTOMATION FUND EXP	30,600.00	ccollins
261	130870	MENTIS TECHNOLOGY SOLUTIONS, L 7254		COURT AUTOMATION-GO	02/28/19	45020006650	COURT AUTOMATION FUND EXP	13,436.00	ccollins
Total COURT AUTOMATION								44,036.00*	
CORONER									
262	060313	FIRST NATIONAL BANK OMAHA	PURCELL CC 0219	MEETING REFRESH	02/26/19	47120006650	EXPENSES	26.51	*** lgotte
263	060313	FIRST NATIONAL BANK OMAHA	PURCELL CC 0219	MEETING REFRESH	02/26/19	47120006650	EXPENSES	25.24	*** lgotte

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist	Amount	
							51.75*		
Total CORONER							51.75*		
PROBATION SERVICES EXP FUND									
264	060181	FAMILY COUNSELING SERVICE	01/2019	EVALS/TRMNT JAN'19	02/28/19	48020006214	CONTRACTUAL SERVICES - PR	2,505.00	mperrot
							2,505.00*		
265	040516	DEKALB COUNTY COURT SERVICES	2019012300007	INTERN FAIR/SPR'19	02/28/19	48020006215	CONTRACTUAL SERVICES - OT	150.00	mperrot
266	040724	DREYER CLINIC , INC.	32606451	EMPLOYEE DT	02/28/19	48020006215	CONTRACTUAL SERVICES - OT	65.00	mperrot
							215.00*		
267	180428	REDWOOD TOXICOLOGY LAB	723920191	DRUG TEST/JAN'19	02/28/19	48020006915	DRUG TESTING	1,227.74	mperrot
268	230238	WAREHOUSE DIRECT OFFICE PRODUC	41871930	DRUG TEST GLOVES	02/28/19	48020006915	DRUG TESTING	407.97	** mperrot
							1,635.71*		
269	190127	SATELLITE TRACKING OF PEOPLE,	57842	GPS/JAN'19	02/28/19	48020006916	GPS MONITORING PROGRAM	4,563.00	mperrot
							4,563.00*		
Total PROBATION SERVICES EXP FUND							8,918.71*		
GEOGRAPHIC INFORMATION SYS EXP									
270	021851	MEAGAN BRIGANTI	021919	ESRI-REGIONAL GIS WO	02/28/19	51020006204	CONFERENCES	30.75	ghauge
							30.75*		
271	021851	MEAGAN BRIGANTI	021919	ESRI-REGIONAL GIS WO	02/28/19	51020006205	MILEAGE	155.44	ghauge
							155.44*		
Total GEOGRAPHIC INFORMATION SYS E							186.19*		
ENGINEERING/CONSULTING ESCROW ACCT									
272	230933	WBK ENGINEERING, LLC	19929	FOX METRO EXPANSION	02/08/19	59020000046	FOX METRO WATER REC DIST	300.40	pherber
							300.40*		
273	230933	WBK ENGINEERING, LLC	19957	LOTS 1-5 LIGHT ROAD	02/08/19	59020000068	LIGHT RD INDUSTRIAL PARK	1,198.00	pherber
							1,198.00*		
Total ENGINEERING/CONSULTING ESCROW							1,498.40*		
COUNTY ANIMAL POPULATION CONTROL									
274	031595	COUNTRYSIDE VETERINARY CLINIC	27322FEB	SPAY AND NEUTER	02/08/19	87020006650	SPAY/NEUTER DOGS&CATS	50.00	** pkeanemaxon
275	031595	COUNTRYSIDE VETERINARY CLINIC	27356FEB	SPAY AND NEUTER	02/08/19	87020006650	SPAY/NEUTER DOGS&CATS	150.00	** pkeanemaxon
							200.00*		
Total COUNTY ANIMAL POPULATION CONT							200.00*		
VETERANS ASSISTANCE COMMISSION									
276	191522	SOURCE ONE OFFICE PRODUCTS	2019-060	SOURCE ONE OFFICE SU	02/21/19	89020006200	OFFICE SUPPLIES	25.09	kclevanger
							25.09*		

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount	
277 031227	KARYLIN CLEVINGER	2019-069	WIRELESS REIMBURSMEN	02/28/19	89020006207	CELLULAR PHONES	50.00	kclevenger
278 120101	ED KURZ	2019-071	WIRELESS REIMBURSMEN	02/28/19	89020006207	CELLULAR PHONES	50.00	kclevenger
279 121115	CHAD LOCKMAN	2019-068	WIRELESS REIMBURSMEN	02/28/19	89020006207	CELLULAR PHONES	50.00	kclevenger
280 192260	WILLIAM SUTTON	2019-070	WIRELESS REIMBURSMEN	02/28/19	89020006207	CELLULAR PHONES	50.00	kclevenger
281 230959	MIKE WILSON	2019-072	WIRELESS REIMBURSMEN	02/28/19	89020006207	CELLULAR PHONES	50.00	kclevenger
							250.00*	
282 151987	OSWEGOLAND SENIORS, INC	2019-061	OSC - SENIOR VETERA	02/21/19	89020006215	PROFESSIONAL SERVICES	500.00	kclevenger
							500.00*	
283 060901	FIDELITY BANK	2019-066	SHELTER - MCDADE LOA	02/21/19	89020006595	SHELTER ASSISTANCE	300.00	kclevenger
284 130045	M & T BANK	2019-067	SHELTER - MOODY LOAN	02/21/19	89020006595	SHELTER ASSISTANCE	500.00	kclevenger
285 130969	MILL STREET STATION	2019-064	SHELTER ASSISTANCE -	02/21/19	89020006595	SHELTER ASSISTANCE	400.00	kclevenger
286 150470	WILLIAM ODENBACH	2019-062	SHELTER ASSISTANCE -	02/21/19	89020006595	SHELTER ASSISTANCE	400.00	kclevenger
287 161204	PLANO LAND HOLDINGS	2019-063	SHELTER ASSISTANCE -	02/21/19	89020006595	SHELTER ASSISTANCE	300.00	kclevenger
288 201810	TRI COUNTY PROPERTY MANAGE IN	2019-065	SHELTER ASSISTANCE -	02/21/19	89020006595	SHELTER ASSISTANCE	300.00	kclevenger
							2,200.00*	
						Total VETERANS ASSISTANCE COMMISSIO	2,975.09*	
						GRAND TOTAL	849,345.29**	



MEMORANDUM

To: Scott Koeppel, Latreese Caldwell
From: Mike Neuenkirchen, KAT Program Director
Subject: Downstate Operating Assistance Funding Advance
Date: February 26, 2019

Voluntary Action Center (VAC), operator of Kendall Area Transit, is requesting Kendall County advance funds to our agency for operation of the KAT program, seeking most or all of our first quarter Downstate Operating Assistance requisition for \$189,000.

The reason for this unprecedented request is due to severe delays by IDOT in processing FY 19 contracts. For frame of reference, KAT's fiscal year runs July 1, 2018 through June 30, 2019. We are nearly nine months into the year, approaching \$900,000 in expenses as we wait for IDOT reimbursement. Under our agreement with Kendall County, VAC receives grant dollars from IDOT in a pass-through arrangement and is dependent on IDOT to process contracts and requisitions in a timely manner to ensure stable cash flow.

VAC has made great efforts to continue operations with lack of reimbursement. However, VAC has fully extended its line of credit of \$600,000 at this time. In January VAC had to request an additional \$200,000 line of credit in order to keep operating. This second line of credit matures March 8th, 2019. Many of our vendors are now in 60 day past due category as VAC struggles just to meet payroll needs. Further, the latest federal partial government shutdown has delayed contracts and payments from other federally funded programs.

DeKalb County and City of DeKalb have responded to our funding crisis by advancing funds. VAC has exhausted all resources from our financial institutions and seeking Kendall County's assistance to sustain KAT service until state reimbursement becomes available.

Fortunately, IDOT informs us that they have executed contracts, and payment approvals are expected to be sent to the comptroller's office in early March. I believe by conversations with our IDOT project manager that we should see our first requisition payments arrive in the next 30 – 45 days. Therefore, it is likely that the County will be reimbursed any funds advanced to KAT within that timeframe.

VAC's main concern, however, is having cash on hand to continue operating over the next 30 days while waiting for state payment. Advanced dollars from the County will ensure transit services continue normally while waiting for IDOT grant funding to arrive.

Thank you for your attention to this matter. If you have any questions, feel free to contact me.

Kendall Area Transit
109 W. Ridge St., Rm 002
Yorkville, IL, 60560

Ph: 630-882-6970
Fax: 630-882-6971

KENDALL COUNTY TREASURER
 FUND BALANCES
 Balances as of: 02/26/19

11:06:23 AM
 02/26/19
 Page 001

	Budget	MTD	YTD	%Budget

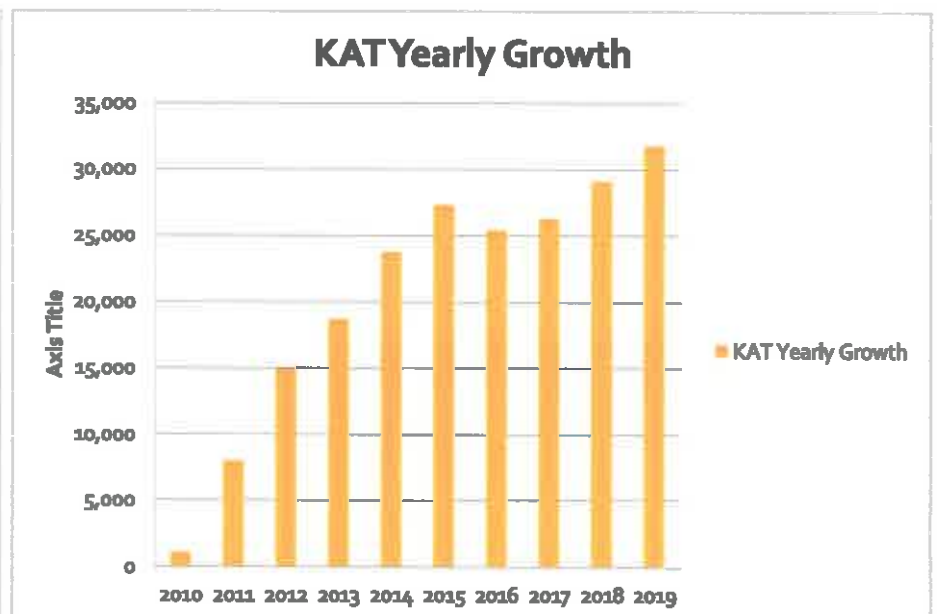
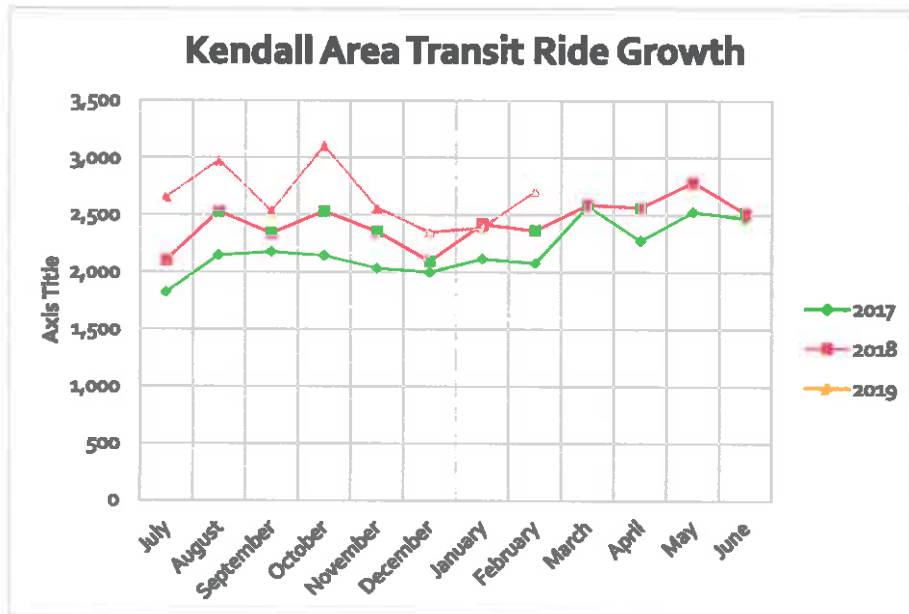
KENDALL AREA TRANSIT FUND				

Beginning Balance 12/01/18			188,402.48	
Receipts:				
55010001135 INTEREST INCOME	100.00	31.48	69.86	69.86
55010001300 TRANSFER FROM GENERAL FUND	25,500.00	.00	.00	.00
55010001305 TRANSFER FROM SENIOR SERVICES LEVY	25,500.00	.00	.00	.00
55010001421 MISCELLANEOUS REVENUE	.00	.00	.00	.00
55010001575 IL DOAP	700,000.00	.00	.00	.00
55010001576 IDOT JARC	.00	.00	.00	.00
55010001577 IDOT NF	.00	.00	.00	.00
55010001578 RTA JARC	.00	.00	.00	.00
55010001579 RTA NF	.00	.00	.00	.00
55010001580 MUNICIPAL CONTRIBUTIONS	51,000.00	.00	928.00	1.82
55010001581 AGENCY CONTRIBUTIONS	.00	.00	.00	.00
55010001582 IDOT SECTION 5311	55,578.00	.00	.00	.00
55010001583 LEASE REVENUE	.00	.00	.00	.00
55010001584 IDOT SECTION 5310	125,000.00	.00	94,120.94	75.30
55010001586 OTHER REVENUE	.00	.00	.00	.00
	982,678.00*	31.48*	95,118.80*	9.68*
Expenditures:				
55020006200 OFFICE SUPPLIES	.00	.00	.00	.00
55020006206 TRAINING	2,000.00	.00	.00	.00
55020006208 EQUIPMENT	.00	.00	.00	.00
55020006216 VEHICLE MAINTANANCE	5,000.00	.00	.00	.00
55020006217 FUEL	.00	.00	.00	.00
55020006219 PRINTING	.00	.00	.00	.00
55020006250 EXPENDITURES	1,000.00	.00	.00	.00
55020006252 VEHICLES	.00	.00	.00	.00
55020006253 FACILITIES	.00	.00	.00	.00
55020006310 TRANSFER TO LIABILITY INSURANCE	6,825.00	.00	.00	.00
55020007050 DVAC	976,578.00	.00	135,285.23	13.85
55020007051 VEHICLE LEASE & INSURANCE	.00	.00	.00	.00
	991,403.00*	.00*	135,285.23*	13.65*
Ending Balance 02/26/19			148,236.05	

	2017	2018	2019
July	1,822	2,098	2,644
August	2,142	2,519	2,957
September	2,173	2,334	2,523
October	2,140	2,523	3,092
November	2,029	2,348	2,551
December	1,994	2,093	2,341
Mid Year #'s	12,300	13,915	16,118
January	2,112	2,410	2,382
February	2,074	2,358	2,700
March	2,571	2,581	2,650
April	2,270	2,557	2,650
May	2,520	2,776	2,650
June	2,465	2,508	2,650
Second Half #'s	14,012	15,190	15,682
End of Year #'s	26,312	29,105	31,800
FY Forcasted Growth			31,898

*February 2019 total as of 2/22/19

**March-June 2019 are estimates based on 7 mo. avg.



Latreese Caldwell

From: Jill Ferko
Sent: Thursday, January 10, 2019 1:59 PM
To: Audra Hendric; Bob Davidson; Elizabeth Flowers; John Puroell; Judy Gilmour; Lynn Cullio; Matt Kellogg; Matthew G. Prochaska; Scott R. Gryder; Tony Giles
Co: Scott Koepfel; Latreese Caldwell
Subject: IMRF Funding
Attachments: Copies for Board.pdf

Good afternoon all,

I have had a few questions regarding the over/under funded IMRF balances. To get an idea of our funding we can look at the GASB 68 reports we received from IMRF. Unfortunately, we do not have the 2018 reports, only 2017 at this time. The 2018 GASB reports most likely will not be available until mid-April.

So, as of 12/31/17 our pension liability is as follows:

Regular \$550,926 Funded at 98.88%
SLEP \$7,419,922 Funded at 85.50%
ECO \$198,294 Funded at 96.54%

So, as of 12/31/17 we are not in that bad of shape. I have a feeling that we may see a decrease in our funded amount for 2018, but hopefully not by a lot. These estimates are very sensitive to a lot of variables so it is hard to predict year after year what it will be. As you can see on the pages I have attached down towards the bottom, a 1% swing in the discounted rate can fluctuate the pension liability in the regular plan by millions, from \$7.3 million underfunded to \$4.9 million over funded. You may want to hold off until April to make any decisions to see where we are at as of 12/31/18. I have talked with the auditors regarding this and they caution making the decision solely on the Net Pension Liability.

I hope this helps a little. Let me know if you have any questions.

Jill Ferko

Kendall County Treasurer

jferko@co.kendall.il.us telephone: 630-553-4124 fax:630-553-4117



EMPLOYER DIGEST

Friday, January 11, 2019

Welcome to *Employer Digest*, your monthly source for IMRF news and information to help you stay connected with IMRF.

Effects of Assumed Rate of Return Reduction on IMRF Employer and Members

Please forward this email to your chief financial officer and the senior member of your governing body.

In December 2018, the IMRF Board of Trustees reduced the return it assumes it will earn on IMRF's investment portfolio from 7.5% to 7.25%. This change affects IMRF employers and members in certain ways.

Employers

Each year, IMRF calculates a contribution rate for each IMRF employer. A significant factor in the contribution rate calculation is the assumed rate of return on investments. **Since the return assumption is decreasing slightly, employer contribution rates will increase slightly in 2020.** IMRF estimates the average employer contribution rate in 2020 will range between 10.15% and 10.65% of payroll. This estimate is higher than the 2019 average employer contribution rate of 9.06%, but lower than the 2018 rate of 11.24%. Each employer's actual rate will vary based on its IMRF assets, liabilities, and workforce demographics.

While the assumption change won't effect employer rates until 2020, it will effect multiple financial planning, accounting, and reporting calculations involving IMRF employer accounts in 2019. In addition to the employer rate calculation, **the assumption change also effects the calculation of each employer's unfunded liabilities, and as a result, the calculation of its funded status.** The calculation changes will be reflected in employers' 2019 GASB 50 statement, GASB 68 statement, Preliminary Rate Notice, and Final Rate Notice.

Members

IMRF members may make voluntary additional contributions (VAC) to supplement their standard

IMRF pension. Interest paid on VAC is linked to the IMRF assumed rate of return. Therefore, **a decrease to the assumed rate of return lowers the rate of interest earned on VAC.** IMRF credits VAC interest on December 31 each year, based on the VAC in the member's account on January 1 of the same year. Interest credited on December 31, 2018, was 7.5%, but due to the assumed rate of return change, interest credited on December 31, 2019, will be 7.25%. **IMRF will inform members with VAC on file of the interest rate change.**

Additionally, in certain circumstances, members may purchase IMRF past service credit. When members purchase additional past service credit, interest is included in calculating the amount owed. The amount of interest paid is linked to the assumed rate of return. **As a result, an interest rate of 7.25% will be charged on past service purchases for service starting January 1, 2019, or later.**

Read more about the effects of the assumed rate of return reduction on IMRF employers and members [here](#).

REGULAR

Schedule of Changes in Net Pension Liability and Related Ratios Current Period Calendar Year Ended December 31, 2017

A. Total pension liability	
1. Service Cost	\$ 1,252,601
2. Interest on the Total Pension Liability	3,592,721
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	(491,763)
5. Changes of assumptions	(1,579,871)
6. Benefit payments, including refunds of employee contributions	(2,063,018)
7. Net change in total pension liability	\$ 710,670
8. Total pension liability – beginning	48,308,158
9. Total pension liability – ending	<u>\$ 49,018,828</u>
B. Plan fiduciary net position	
1. Contributions – employer	\$ 1,327,501
2. Contributions – employee	540,612
3. Net Investment Income	7,256,630
4. Benefit payments, including refunds of employee contributions	(2,063,018)
5. Other (Net Transfer)	(618,318)
6. Net change in plan fiduciary net position	\$ 6,443,407
7. Plan fiduciary net position – beginning	42,024,495
8. Plan fiduciary net position – ending	<u>\$ 48,467,902</u>
C. Net pension liability/(asset)	<u>\$ 550,926</u>
D. Plan fiduciary net position as a percentage of the total pension liability	98.88%
E. Covered Valuation payroll	\$ 12,019,585
F. Net pension liability as a percentage of covered valuation payroll	4.59%

Sensitivity of Net Pension Liability/(Asset) to the Single Discount Rate Assumption

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 55,797,723	\$ 49,018,828	\$ 43,498,077
Plan Fiduciary Net Position	48,467,902	48,467,902	48,467,902
Net Pension Liability/(Asset)	\$ 7,329,821	\$ 550,926	\$ (4,969,825)

SLEP

**Schedule of Changes in Net Pension Liability and Related Ratios
Current Period
Calendar Year Ended December 31, 2017**

A. Total pension liability	
1. Service Cost	\$ 1,628,955
2. Interest on the Total Pension Liability	3,400,494
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	2,057,148
5. Changes of assumptions	108,440
6. Benefit payments, including refunds of employee contributions	(1,076,806)
7. Net change in total pension liability	\$ 6,118,231
8. Total pension liability – beginning	45,063,847
9. Total pension liability – ending	\$ 51,182,078
B. Plan fiduciary net position	
1. Contributions – employer	\$ 1,739,434
2. Contributions – employee	687,043
3. Net investment income	6,230,574
4. Benefit payments, including refunds of employee contributions	(1,076,806)
5. Other (Net Transfer)	(325,278)
6. Net change in plan fiduciary net position	\$ 7,254,967
7. Plan fiduciary net position – beginning	36,507,189
8. Plan fiduciary net position – ending	\$ 43,762,156
C. Net pension liability/(asset)	\$ 7,419,922
D. Plan fiduciary net position as a percentage of the total pension liability	85.50%
E. Covered Valuation payroll	\$ 8,745,271
F. Net pension liability as a percentage of covered valuation payroll	84.84%

**Sensitivity of Net Pension Liability/(Asset)
to the Single Discount Rate Assumption**

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 59,425,751	\$ 51,182,078	\$ 44,511,401
Plan Fiduciary Net Position	43,762,156	43,762,156	43,762,156
Net Pension Liability/(Asset)	\$ 15,663,595	\$ 7,419,922	\$ 749,245

ECO

**Schedule of Changes in Net Pension Liability and Related Ratios
Current Period
Calendar Year Ended December 31, 2017**

A. Total pension liability	
1. Service Cost	\$ 88,601
2. Interest on the Total Pension Liability	407,662
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	47,296
5. Changes of assumptions	(32,032)
6. Benefit payments, including refunds of employee contributions	(357,686)
7. Net change in total pension liability	\$ 153,841
8. Total pension liability – beginning	5,570,035
9. Total pension liability – ending	\$ 5,723,876
B. Plan fiduciary net position	
1. Contributions – employer	\$ 109,640
2. Contributions – employee	27,492
3. Net Investment Income	881,554
4. Benefit payments, including refunds of employee contributions	(357,686)
5. Other (Net Transfer)	(75,078)
6. Net change in plan fiduciary net position	\$ 585,922
7. Plan fiduciary net position – beginning	4,939,660
8. Plan fiduciary net position – ending	\$ 5,525,582
C. Net pension liability/(asset)	\$ 198,294
D. Plan fiduciary net position as a percentage of the total pension liability	96.54%
E. Covered Valuation payroll	\$ 366,564
F. Net pension liability as a percentage of covered valuation payroll	54.10%

**Sensitivity of Net Pension Liability/(Asset)
to the Single Discount Rate Assumption**

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 6,408,813	\$ 5,723,876	\$ 5,153,336
Plan Fiduciary Net Position	5,525,582	5,525,582	5,525,582
Net Pension Liability/(Asset)	\$ 883,231	\$ 198,294	\$ (372,246)



December 4, 2018

KENDALL COUNTY
JILL FERKO, TREASURER
111 W FOX RD
YORKVILLE IL 60560-1621

ER#3024

Dear Ms. Ferko:

This letter is in response to your questions regarding the effect of remitting a payment in the amount of \$500,000 towards your SLEP Enhancement Reserve and \$1,000,000 where allocation would be \$750,000 for SLEP Enhancement and \$250,000 to be applied to your least funded account; which in this case is your Elected Official Plan (ECO) before 12/3/2018.

I have attached a spreadsheet to show the effect of the payment on your employer contribution rate. The first tab shows the \$500,000 payment remitted towards the SLEP unfunded. The second tab shows the effect of \$1,000,000 payment remitted where SLEP Enhancement would be credited \$750,000 and the ECO Plan \$250,000.

Should you have any questions, please e-mail me at arbrown-ryce@imrf.org.

Sincerely,


Audrey Brown-Ryce
Financial Relations Manager

Kendall County
ER#3024S
SLEP Enhancement

\$500,000 Payment	Without payment	Add'l \$500,000 Pymt
	Actuarial	Actuarial
	Valuation	Valuation
	<u>12/31/2018</u>	<u>12/31/2018</u>
Total Present Value of Benefits	46,490,253	46,490,253
Less: Employee Assets	9,378,338	9,378,338
Future Employee Contributions	<u>5,611,508</u>	<u>5,611,508</u>
Employer Obligation	31,500,407	31,500,407
Less: Employer Actuarial Assets	<u>14,387,050</u>	<u>14,387,050</u>
Employer Obligation to be Funded	17,113,357	17,113,357
Less: Future Normal Contributions	<u>8,775,417</u>	<u>8,775,417</u>
Unfunded Obligation	<u>8,337,940</u>	<u>8,337,940</u>
Less: Payment	<u>0</u>	<u>500,000</u>
Adjusted Unfunded Obligation	<u>8,337,940</u>	<u>7,837,940</u>
Adjusted Unfunded Obligation	<u>8,337,940</u>	<u>7,837,940</u>
Multiply by Amortization Factor	<u>0.053151</u>	<u>0.053151</u>
Required Annual Contribution	443,169	416,594
Divide by Estimated Payroll	8,013,913	8,013,913
Unfunded Rate	<u>5.53%</u>	<u>5.20%</u>
		Add'l \$500,000 Pymt
Costs	2018 rate	2018
Normal Rate	11.92%	11.92%
Unfunded Rate	5.53%	5.20%
Death	0.10%	0.10%
Disability	0.07%	0.07%
Supplemental	<u>0.62%</u>	<u>0.62%</u>
SLEP Enhancement	<u>0.70%</u>	<u>0.70%</u>
Total Employer Rate	<u>18.94%</u>	<u>17.91%</u>

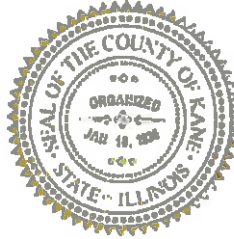
Kendall County
ER#3024E
\$1,000,000 Payment

\$250,000 ECO	Elected Official Plan	Elected Official Plan
\$750,000 SLEP Enhancement	Without/Payment	Add'l \$250,000 Pymt
	Actuarial	Actuarial
	Valuation	Valuation
	12/31/2018	12/31/2018
Total Present Value of Benefits	3,300,312	3,300,312
Less: Employee Assets	764,731	764,731
Future Employee Contributions	229,293	229,293
Employer Obligation	2,306,288	2,306,288
Less: Employer Actuarial Assets	1,211,302	1,211,302
Employer Obligation to be Funded	1,094,986	1,094,986
Less: Future Normal Contributions	515,145	515,145
Unfunded Obligation	579,841	579,841
Less: Payment	0	250,000
Adjusted Unfunded Obligation	579,841	329,841
Adjusted Unfunded Obligation	579,841	329,841
Multiply by Amortization Factor	2.302559	2.302559
Required Annual Contribution	1,335,118	759,478
Divide by Estimated Payroll	8,013,913	8,013,913
Unfunded Rate	16.66%	9.48%
		Add'l \$250,000 Pymt
Costs	2018 rate	2018
Normal Rate	16.85%	16.85%
Unfunded Rate	16.66%	9.48%
Death	0.02%	0.02%
Disability	0.07%	0.07%
Supplemental	0.62%	0.62%
Slep Enhancement	0.00%	0.00%
Total Employer Rate	34.22%	27.04%

SLEP Enhancement
Add'l \$750,000 Pymt
Actuarial
Valuation
12/31/2018
46,490,253
9,378,338
5,611,508
31,500,407
14,387,050
17,113,357
8,775,417
8,337,940
750,000
7,587,940
7,587,940
0.053151
403,306
8,013,913
5.03%
Add'l \$750,000 Pymt
2018
11.92%
5.03%
0.10%
0.07%
0.62%
0.70%
17.74%

COUNTY OF KANE

Christopher J. Lauzen
Kane County Board Chairman



Kane County Government Center
719 South Batavia Avenue
Geneva, IL 60134
P: (630) 232-5930
F: (630) 232-9188
clauzen@kanecoboard.org
www.countyofkane.org

February 21, 2019

Dear Fellow IMRF Employer,

If your budget is anything like mine, you can't absorb substantial increases to your expenses. Property taxes are already so high that people have given up on political leadership from both parties...and are just exiting the State.

In December 2018, the IMRF Board of Trustees lowered their investment performance standard from 7.5% to 7.25%. On its surface, this might not seem like it would have a large impact on our budgets. However, the consultants who presented to the IMRF Board reported that our employer contributions, because of this decision, will increase approximately 1.4% of your entire payroll, both Regular and SLEP (Page 17, "Illinois Municipal Retirement Fund, November 16, 2018"). In Kane County, we will have to find more than one million (\$1,000,000) more dollars that we simply don't have.

All of us, especially IMRF, can be very proud of their investment performance on our behalf. For example, according to the IMRF Update to the Kane County Board 5/29/2018 (page 9), "1982-2017 Annualized Return equaled 10.05% gross of fees" and according to the same report (page 8) "2017 Results equaled 15.96% Gross Investment Rate of Return".

A similar report presented on March 24, 2015 quoted the Annualized Total Fund return 1982-2014 at 10.24%. This is not the time to lower our expectations to 7.25% of their fine historical performance (as the attached letter requests). When they lower their standard, you and I have to pay lots more money.

Please take a moment to read the National Association of State Retirement Administrators (NASRA) report from February 2018 and contact me at 630/232-5931 or CLauzen@kanecoboard.org as soon as you can. Thank you.

Very sincerely,

Christopher J. Lauzen
Kane County Board Chairman

COUNTY OF KANE

Christopher J. Lauzen
Kane County Board Chairman



Kane County Government Center
719 South Batavia Avenue
Geneva IL 60134
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February 13, 2019

IMRF Board of Directors
c/o Brian Collins, Executive Director
2211 York Road, Suite 40
Oak Brook, IL 60523-2337

Preliminary Draft

Dear Board Members,

We, the undersigned County Board Chairmen and IMRF large employers, respectfully request that you reconsider and reverse your December 2018 vote to reduce your investment performance standard from 7.5% to 7.25%. We further request that explicit criteria be set for when employers will be required by the Board to shoulder an even larger share of beneficiary distributions with our employer contributions.

We deeply appreciate IMRF's outstanding long-term investment performance and past success in managing our funds. **Historically, together we have enjoyed sustained investment performance in excess of 10.05% gross of fees (5/28/18 "IMRF Update to Kane County")**

We collectively recognize that last year (2018), despite your best efforts and approximately \$114M (2017) spent on management fees and commissions, IMRF lost -4.31% of our funds invested. However, just the year before (2017), IMRF produced a gain of +15.96%! Including the catastrophe of 2018, over the past fifteen years, returns have averaged +7.77%. And, despite a very short-term perspective, the one-month return for January 2019 has been a resilient (approx.) +5.00%.

According to page 17 of the consultant's report presented at your December 2018 Board meeting, the reduction to 7.25% in assumed return will cause 2020 contributions from employers to increase approximately 1.4% of total payroll (range 10.15% to 10.65% in 2020 less 9.06% average contribution in 2019). **This increase represents a substantial burden on top of our already strained finances...and puts even more upward pressure on property taxes.**

