



COUNTY OF KENDALL, ILLINOIS
FINANCE AND BUDGET
Kendall County Office Building, 111 W. Fox Street
County Board Room 209, Yorkville, IL 60560
Thursday, March 28, 2024 at 4:00 p.m.
MEETING AGENDA

1. Call to Order
2. Roll Call: Scott Gengler (Chairman), Brian DeBolt, Matt Kellogg, Seth Wormley, Jason Peterson
3. ***MOTION (VV)** Approval of Agenda
4. ***MOTION (VV)** Approval of Minutes from February 29, 2024 Finance & Budget Committee Meeting
5. ***MOTION (Forward to County Board)** Approval of Claims
6. Committee Reports and Updates
 - A. Personnel Reports
 - B. FY24-26 ARPA Fund
 - C. Budget Amendment Tracking
7. New Committee Business
 - A. ***MOTION (VV)** : Approval of FY2024 Opioid Fund Applications
 - B. ***MOTION (Forward to County Board)**: Approval of 2024-2026 Auditing RFP
 - C. ***MOTION (VV)**: Discussion and Approval of Kendall County Health Department Community Resource Specialist
 - D. ***MOTION (Forward to County Board)**: Discussion and Approval of Salary for the Kendall County Circuit Clerk FY24-FY27
 - E. ***MOTION (Forward to County Board)**: Discussion and Approval of Salary for the Kendall County Coroner FY24-FY27
 - F. ***MOTION (Forward to County Board)**: Review, Discussion and Approval of 2024 Senior Levy
 - G. ***MOTION (Forward to County Board)**: Amendment to Pivot Tech Agreement
8. Old Committee Business
9. Chairman's Report
10. Public Comment
11. Executive Session
12. Items for Committee of the Whole
13. Action Items for County Board
14. 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
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, February 29, 2024

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:08 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Scott Gengler	Here		
Brian DeBolt	Here		
Matt Kellogg	Here		
Jason Peterson	Here		
Seth Wormley	Here		

With five (5) members present a quorum was established.

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Karales

Approval of Agenda – Member DeBolt made a motion to approve the agenda, second by Member Peterson. **With five (5) members present voting aye, the motion carried by a vote of 5 - 0.**

Approval of January 25, 2024 Finance & Budget Committee Meeting Minutes – Member Kellogg made a motion to approve the minutes, second by Member Peterson. **With five (5) members present voting aye, the motion carried by a vote of 5 - 0.**

Approval of Claims – Member DeBolt made a motion to forward the approval of the claims to the next County Board meeting, second by Member Wormley. **With five (5) members present voting aye, the motion carried by a vote of 5 - 0.**

Committee Reports and Updates

- A. **Personnel Reports** - Treasurer Jill Ferko provided to the committee the Treasurer’s Employee Status Report and is included in the packet starting on page 5.
- B. **FY24-26 ARPA Fund** – Financial Analyst Jennifer Karales provided to the committee the American Rescue Plan overview of what has been spend so far FY21-FY24 from this fund, report can be found on page 6 of packet. \$4.4 million still needs to be allocated by December 2024 and spent by 2026.
- C. **Budget Amendment Tracking** – Deputy Administrator Latreese Caldwell briefed the committee on the need to have a budget amendment tracking system in place, directed the committee to page 7 of the packet. Staff would like to use the Kendall County Agenda Briefing form to collect information on unbudgeted items; these are items that impact the budget for budget revisions. On this form is an area labeled fiscal impact, this should be filled in if an item has been unbudgeted for that fiscal year. This will allow administrative staff to track these unbudgeted expenditures. The committee requested that all unbudgeted items come before the finance committee for final review before being approved at County Board.

New Committee Business

A.*MOTION (VV): Approval of FY2024 Opioid Fund Applications

Probation/Court Services is requesting \$516 dollars to support people in treatment and recovery, the application can be found starting on page 9 of the packet provided. This is for a specific case that is in the process of closing. The committee asked if going forward the applicants can combine some of their smaller requests together, so they don't need to apply each month. Ms. Karales said that she will encourage them to do this. Judiciary is requesting \$1360 to support people in treatment and recovery (Halfway House fees). They are also requesting \$1790 to register two Judges to attend a training by AllRise that provides training in evidence based practices for Problem Solving Court programs.

Member Peterson made a motion for Approval of Opioid Fund Applications, second by Member DeBolt **With five (5)members present voting aye, the motion carried 5 - 0.**

B.*DISCUSSION: 2024-2026 Auditing RFP Timeline

Deputy Administrator Latreese Caldwell explained to the committee that Kendall County has contracted for auditing services with Mack & Associates through FY 2023. A typical contract for auditing services is three years and can be extended for one year periods, the contract with Mack & Associates was extended for three one-year periods, so it is now necessary to create a new RFP (Request for Proposal). Ms. Caldwell has provided the committee with a proposed timeline for the Accounting and Auditing RFP which can be found on page 17 of the packet. Next Finance & Budget meeting staff will bring the RFQ (Request for Quote) to this committee for review.

C.*MOTION (Forward to County Board): Discussion and Approval of an Ordinance Establishing Salary for the Kendall County Circuit Clerk

Deputy Administrator Latreese Caldwell briefed the committee that this will be discussion only and the actual salary amount decided on by the Finance Committee will then go to the Human Resources & Insurance committee for ordinance approval. The County Board has 180 days before the elected takes office to approve the ordinance. Chairman Gengler asked that both items C and D on agenda be moved to March 28, 2024 Finance & Budget meeting.

D.*MOTION (Forward to County Board): Discussion and Approval of an Ordinance Establishing Salary for the Kendall County Coroner

No discussion at this time, discussion has been moved to March 28, 2024 Finance & Budget meeting agenda.

E. *MOTION (Forward to County Board): Approval of Surplus Property Policy

Deputy Administrator Latreese Caldwell directed the committee to page 19 of the packet. The purpose of this policy is to standardize the process for the disposal of Kendall County's surplus property and capital assets. Surplus property defined, it has an original purchase price of less than \$500 and capital assets have an individual cost of more than \$5000 and estimated useful life greater than two years. It is the responsibility of the appointed or elected official to dispose of surplus property/capital assets with funds under the purview of the County Board. The methods of disposition of surplus property may include reuse by another County department of office; trade-in; sale at public or electronic auction; competitive sealed bid; and dispose by recycling, salvaging or as waste. Surplus property nor capital assets can be donated because the county holds property in trust for the public. It cannot give away property without breaching that trust. Ms. Caldwell is working on the procedures with GIS and creating a surplus property portal. Ms. Caldwell gave an overview of how this will work for departments/offices. Facilities are taking on the responsibility of working on inventorying county surplus property. Facilities Director will have final approval of disposition of property if it is not used by the County or sold. All titled equipment and items with an original purchase price over \$10,000 will need to be

approved through the Facilities Management Committee. Administration staff along with GIS will work with Facilities on tracking the disposition of the surplus property.

Member Kellogg made a motion for Approval of Surplus Property Policy to be forwarded to County Board meeting, second by Member DeBolt. **With five (5) members present voting aye, the motion carried 5 - 0.**

F.*DISCUSSION: FY25 Budget Calendar

Deputy Administrator Latreese Caldwell directed the committee to page 24 of the packet for the FY25 Budget Approval Calendar. Staff have put together a visual of this calendar breaking the calendar into months to make it easier to read. Member Kellogg asked if the Levy hearing that is scheduled for December can be moved to a Special County Board meeting, if possible prior to December 1st.

G.*DISCUSSION: 2024 Senior Levy

Financial Analyst Jennifer Karales asked the committee if they would want presentations by the applicants at the March 28, 2024 meeting? The committee would like to review the applications first at the March 28, 2024 meeting. If necessary set up a special Finance & Budget meeting on April 18, 2024 at 4:00 p.m. should the committee need further clarification from the applicants. FY23 allocations can be found on page 25 of the packet.

Old Committee Business – None

Chairman's Report – None

Public Comment – None

Items for County of the Whole – None

Items for County Board

- Approval of Claims
- Surplus Property Policy

Adjournment – Member Kellogg made a motion to adjourn the Finance and Budget Committee meeting, second by Member DeBolt. **With five (5) members present voting aye; the meeting was adjourned at 5:00 p.m. by a vote of 5 - 0.**

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

Treasurer's Employee Status Report as of 2024

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
New Hires:						
Vivian Ellis	SAO	2/16/2024	711 Law Clerk	\$18.00 / hour	SAO	11002120
Jordan Alexander	Sheriff	2/22/2024	Patrol Deputy	\$81,621.67	Sheriff	11002009
Amelia Barone	HHS	2/26/2024	Behaviorial Health Clinician	\$56,500.00	HHS	120513
Lanette Yurt	Circuit Clerk	3/4/2024	Deputy Clerk	\$33,000.00	Circuit Clerk	11000314
Adam Weisbrook	Highway	3/4/2024	Maintenance Crew	\$56,000.00	Highway	120207
Roberto Reyes	Highway	3/4/2024	Maintenance Crew	\$56,000.00	Highway	120207
Jonathan Whowell	Judicial	3/4/2024	Bailiff	\$16.00 / hour	Judicial	11001615
William Bergland	Coroner	3/4/2024	Coroner's Assistant	\$20.00 / hour	Coroner	11000417
Elizabeth Karales	SAO	3/5/2024	Intern	\$21.00 / hour	SAO	11002120
William Bergland	SHeriff	3/7/2024	PT Deputy	\$30.00 / hour	Sheriff	11002009
Union/Step Increases:						
Tyler Giannotti	Sheriff	2/16/2024	February Pay Increase	Increase from \$77,825.13 to \$81,627.67	Sheriff	11002009
Casey Cantwell	Corrections	2/14/2024	February Pay Increase	Increase from \$98,656.78 to \$98,968.78	Corrections	11002010
Lenora Gillespie	Sheriff	2/10/2024	February Pay Increase	Increase frin \$44,047.50 to \$44,145.00	Sheriff	11002009
Title / Salary Changes:						
Latreese Caldwell	Admin	2/29/2024	Removal of Admin. Stipend		Admin	11000530
Marcy Angsurat	SAO	2/12/2024	Increase of hours	Increase from \$45,000 to\$ 54,450.00	SAO	11002120
Adriana Ballines	SAO	2/12/2024	Increase of hours	Increase from \$45,000 to \$54,450.00	SAO	11002120
Ethan Enders	Highway	3/4/2024	New Position Highway Technician	Increase from \$53,000 to \$58,240	Higway	120207
Marci Vose	Judicial	12/1/2023	Increase in pay Retro	Increase from \$55,521 to \$60,521	Judicial	132415
Terminations:						
Erlinda DeLa Torre	HHS	2/16/2024	Resignation		HHS	120513
Bonnie Krodel	HHS	2/23/2024	Resignation		HHS	120513
Melissa Moore	Judicial	2/16/2024	Resignation		ARI/ARPA	1745/1770
David Friedman	Sheriff	2/24/2024	Resignation		Sheriff	11002009
Tonia Anthony	HHS	2/28/2024	Termination		HHS	120513
Christy Hull	KenCom	2/29/2024	Termination		KenCom	910024

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
Terminations:						
Eric Ross	Higway	2/29/2024	Resignation		Highway	120207
Adriana Ortiz	SAO	3/1/2024	Termination		SAO	11002120
Taylor Murray	KenCom	3/5/2024	Termination		KenCom	910024
Lynsey Sobieraj	KenCom	3/8/2024	Resignation		KenCom	910024

Date I followed up	Next Date to reach out	Name	Outstanding Projects			Date Funds need to be spent
			Amount Awarded	Amount Spent	Balance Remaining	
2/5/2024	5/7/2024	Oswego Senior Center	\$ 6,000	\$ 3,199	\$ 2,801	5/7/2024
2/5/2024	5/7/2024	KC Health Department	30,000	-	30,000	5/7/2024
2/5/2024	5/7/2024	Senior Service	6,000	-	6,000	5/7/2024
1/19/2024	5/7/2024	Fox Valley YMCA	94,956	-	94,956	12/20/2024
1/19/2024	5/7/2024	City of Plano	325,000	-	325,000	12/20/2024
1/19/2024	5/7/2024	Village of Lisbon	45,000	-	45,000	12/20/2024
1/19/2024	5/7/2024	Lisbon Township	32,738	-	32,738	12/20/2024
1/19/2024	5/7/2024	Village of Oswego	225,000	-	225,000	12/20/2024
1/19/2024	5/7/2024	Steward Township	32,639	-	32,639	12/20/2024
1/19/2024	5/7/2024	Kendall County Fairgrounds	29,345	-	29,345	12/20/2024
1/19/2024	5/7/2024	Village of Newark	58,875	-	58,875	12/20/2024
9/29/2023	4/15/2024	Boulder Hill	2,000,000	673,661	1,326,339	12/20/2024
9/29/2023	4/15/2024	Village of Oswego	500,000	10,487	489,513	12/20/2024
9/29/2023	4/15/2024	Drainage District-Yorkville	500,000	-	500,000	12/20/2024
1/19/2024	5/7/2024	Kendall 211 Inc.	40,000	-	40,000	10/1/2024
		Kendall 211 Inc.	28,500	-	28,500	12/20/2024
		Kendall 211 Inc.	20,000	-	20,000	12/20/2025
			<u>\$ 3,974,053</u>	<u>\$ 687,347</u>	<u>\$ 3,286,706</u>	



Kendall County Agenda Briefing

Meeting Type: Human Resources and Insurance
Meeting Date: 3/4/2024
Subject: Employment Agreement between Kendall County, Illinois and Dr. Gary Schlapp
Prepared by: Leslie Johnson, Human Resources Director
Department: Human Resources Department

Action Requested:

Review and approval of Employment Agreement between Kendall County, Illinois and Dr. Gary Schlapp

Board/Committee Review:

None

Fiscal impact:

Dr. Schlapp's current rate of pay is \$6,500/year. With this change, the fiscal impact would be an additional \$8,500 for the year plus applicable payroll contributions.

Background and Discussion:

The attached is an Employment Agreement between Kendall County, Illinois and Dr. Gary Schlapp. Per the terms of this Employment Agreement, Kendall County would compensate Dr. Schlapp with a base salary of \$15,000/year. If approved by both parties, this Employment Agreement would terminate at the close of business on March 20, 2025.

Staff Recommendation:

Approval of the Employment Agreement between Kendall County, Illinois and Dr. Gary Schlapp.

Attachments:

1. Employment Agreement between Kendall County, Illinois and Dr. Gary Schlapp

FY24 Opioid Application
Project Application Internal

1. Date:
2. Applicant Name:
3. Department:
4. Budget

Overall Budget

- A. Treat Opioid Use Disorder (OUD)
- B. Support People in Treatment and Recovery
- C. Connect People Who Need Help To The Help They Need (Connections To Care)
- D. Address The Needs of Criminal Justice-Involved Persons
- E. Address The Needs Of Pregnant Or Parenting Women And Their families, Including Babies With Neonatal Abstinence Syndrome
- F. Prevent Over-Prescribing And Ensure Appropriate Prescribing And Dispensing Of Opioids
- G. Prevent Misuse of Opioids
- H. Prevent Overdose Deaths and Other Harms (Harm Reduction)
- I. First Responders
- J. Leadership, Planning and Coordination
- K. Training
- L. Research
- _____ TOTAL

Opioid Application
Project Application Internal

Opioid Approved Uses:		
1. Treatment		
A. <u>TREAT OPIOID USE DISORDER (OUD)</u>		
<i>Budget</i>		<i>Description</i>
	1	Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MR conditions, including MAT, as well as counseling, psychiatric support, and other treatment
	2	Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.
	3	Provide treatment of trauma for individuals with OUD (<i>e.g.</i> , violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (<i>e.g.</i> , surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
	4	Provide training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telemonitoring to assist community-based providers in rural or underserved areas
	5	Offer fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments
B. <u>SUPPORT PEOPLE IN TREATMENT AND RECOVERY</u>		
	1	Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
	2	Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions
	3	Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
	4	Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions
C. <u>CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)</u>		
	1	Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment

Opioid Application
Project Application Internal

	2	Support assistance programs for health care providers with OUD.
	3	Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions
	<u>D. ADDRESS THE NEEDS OF CRIMINAL JUSTICE-INVOLVED PERSONS</u>	
	1	Active outreach strategies such as the Drug Abuse Response Team
	2	"Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
	3	Provide training on best practices for addressing the needs of criminal justice involved persons with OUD and any co-occurring SUD/MR conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.
	<u>E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME</u>	
	1	Provide child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.
	2	Provide enhanced family support and childcare services for parents with OUD and any co-occurring SUD/MH conditions
	3	Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
	4	Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including, but not limited to, parent skills training.
2. Prevention		
	<u>F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS</u>	
	1	Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
	2	Providing Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain

Opioid Application
Project Application Internal

	<u>G. PREVENT MISUSE OF OPIOIDS</u>	
	1	Funding media campaigns to prevent opioid misuse.
	2	Public education relating to drug disposal.
	3	Drug take-back disposal or destruction programs.
	4	Funding community anti-drug coalitions that engage in drug prevention efforts.
	5	Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or another drug misuse.
	<u>H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)</u>	
	1	Increased availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public
	2	Public health entities providing free naloxone to anyone in the community.
	3	Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public
	4	Public education relating to emergency responses to overdoses.
	5	Educating first responders regarding the existence and operation of immunity and Good Samaritan laws.
	6	Expanding access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
3. Other Strategies		
	<u>I. FIRST RESPONDERS</u>	
	1	Education of law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.
	<u>J. LEADERSHIP, PLANNING AND COORDINATION</u>	
	1	Provide resources to staff government oversight and management of opioid abatement programs.

Opioid Application
Project Application Internal

	<u>K. TRAINING</u>	
	1	Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
	<u>L. RESEARCH</u>	
	1	Research non-opioid treatment of chronic pain
	2	Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
	3	Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (<i>e.g.</i> , Hawaii HOPE and Dakota 24/7).

5. Brief description of recipient’s approach on how they would use the opioid funds.

Kendall County

Proposed Timeline - Accounting and Auditing RFP

2024 Accounting and Auditing RFP Calendar			
Date	Item	Meeting	Time
3/28/2024	Review RFQ	Finance	4:00pm
4/1/2024	Start Accepting Responses	Staff	9:00am
5/1/2024	End Responses	Staff	4:00pm
5/30/2024	Interviews	Finance	4:00pm
6/13/2024	Final Interviews	COW	4:00pm
6/18 or 7/2	Award Winner	County Board	



COUNTY OF KENDALL, ILLINOIS

REQUEST FOR PROPOSALS

FOR

PROFESSIONAL AUDITING SERVICES FISCAL YEARS ENDING 2024, 2025, 2026

Proposal Due Date: Wednesday, May 1, 2024, 4 p.m. CST

County of Kendall, Illinois

111 W. Fox Street

Yorkville, IL 60560

www.kendallcountyil.gov

COUNTY OF KENDALL, ILLINOIS
REQUEST FOR PROPOSALS
FOR PROFESSIONAL AUDIT SERVICES

I. INTRODUCTION

A. General Information

This RFP is available on the Kendall County website at www.kendallcountyil.gov/bids-rfps.

The County of Kendall, Illinois is accepting Requests for Proposals from qualified firms of certified public accountants to audit the financial records and financial processes of and to create the annual financial statements for:

1. Kendall County, hereafter known as *the County*,
2. Kendall County Circuit Clerk, hereafter known as *the Circuit Clerk*,
3. Kendall County Jail Commissary Fund
4. Kendall County Forest Preserve District, hereafter known as *the Forest Preserve*,
5. Section 5311 Grant Award for Kendall Area Transit Program and,
6. Illinois Downstate Operating Assistance Program Grant for Kendall Area Transit Program

The County intends to contract with the selected firm for audits for fiscal years 2024, 2025 and 2026. The County's fiscal year begins December 1 and ends November 30. This Request for Proposal offers the option of extending the contract two (2) additional one (1) year terms. An extension of the contract is solely at the discretion of the County. The Fiscal Year 2023 annual financial statements are on the Kendall County website at <https://www.kendallcountyil.gov/transparency/financial-reports/county-annual-audits>

There is no expressed or implied obligation for the County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Bidders are required to submit Bids electronically in .PDF format via email to: ksadmin@kendallcountyil.gov. The subject of a Bidder's email should read "Bid for Professional Auditing Services."

All Bids must be received by the above-referenced email address no later than

4:00 p.m. (CST) on May 1, 2024 (hereinafter referred to as the “Due Date”). Bids received after the Due Date will not be considered.

The County reserves the right to reject any or all proposals submitted. The County Board will make the final selection for all areas.

During the evaluation process, the County reserves the right to request additional information or clarifications, or to allow corrections of errors or omissions. Firms may be requested to make oral presentations to a Review Committee as part of the evaluation process.

The County reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

B. Term of Engagement

A three (3) year contract is contemplated, subject to annual review by the County, the satisfactory negotiation of terms (including a price acceptable to both the County and the selected firm) and the annual availability of appropriations. The contract would also have an option to extend the contract for two (2) additional one (1) year terms. An extension of the contract is solely at the discretion of the County.

Cancellation of services for no cause by either party must be made in writing and received by certified mail prior to April 1 each year.

C. Subcontracting

In the event of a merger of the audit firm with another firm or certified public accountants or the change of partners to the audit firm, this contract will be transferable to the successor firm with the approval of the County.

This retainer agreement shall not be assigned or transferred without the approval of the County.

D. Request for Proposal as Part of Contract

This Request for Proposals shall be incorporated into the contract for services.

II. NATURE OF SERVICES REQUIRED

A. **Scope of Work to be Performed**

To meet the requirements of this request for proposal, the audit, reports and financial statements shall be performed in accordance with Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants and performed in accordance with the provisions in this request for proposal. The County desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with Generally Accepted Accounting Principles.

The auditor shall also be responsible for preparing the supplementary information required by the Government Accounting Standards Board as mandated by Generally Accepted Auditing Standards.

The auditors shall provide the County all audit adjustments including the appropriate backup documentation and will meet with staff, if requested, to discuss these final adjustments.

The County also desires the auditor to provide an “in-relation-to” opinion on the supplementary information based on the auditing procedures applied during the audit of the basic financial statements. The auditor shall also be responsible for performing certain limited procedures involving the required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. Also, the auditor is to provide an “in-relation-to” report on the County’s schedule of expenditures of federal awards based on the auditing procedures applied during the audit of the financial statements.

The County is required to have an audit performed on the major federal programs of the County in accordance with OMB Circular A-133. The auditor will be required to test internal controls and compliance for major federal award programs administered by the County. It is anticipated the County will require a Single Audit for each of the three years covered by this request.

The County is required to have an audit performed of the Kendall Area Transit Program specifically for the 5311 federal grant award and Illinois Downstate Operating Assistance Program grant award. The auditor will be required to test internal controls and compliance for the federal and state award programs administered by the County and create annual financial statements for the two programs.

The County also desires the auditor to assist in preparation of Supplementary Financial Information and the Statistical Section and to perform a review of and bind the final annual budget appropriation document.

B. Time Requirements

The auditors must be able to meet the following essential dates for the County, the Circuit Clerk, the Jail Commissary Fund and the Forest Preserve's fiscal year audits:

Preliminary work to be completed by December 20.

Fieldwork to be completed by January 15.

Draft reports to be completed by March 15.

Final printed and bound reports by April 1.

Presentation to the Finance & Budget Committee at the April Meeting.

Presentation to the County Board and Forest Preserve Commission at the May Meeting.

The Kendall Area Transit audits must be completed within 180 days after the state's fiscal year end on June 30.

C. Auditing Standards to Be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits set forth in the General Accounting Office's (GAO) *Government Auditing Standards* (as amended), the provisions of the federal Single Audit Act Amendments of 1996 (as amended) and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

D. Reports, Schedules, and Forms to be Issued

The auditor shall prepare the following reports at the completion of the audit:

- The Independent auditor's reports on the basic financial statements.
- Independent auditor's report on internal controls over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Independent auditor's report on compliance based on an audit of financial statements performed in accordance with *Government Auditing*

Standards.

- Independent auditor's report on compliance pursuant to the *Illinois Legal Compliance Audit Guide for Local Government*.
- Independent auditor's report on internal control over compliance for major federal programs in accordance with OMB Circular A-133.
- Schedule of Expenditures of Federal Awards (SEFA), Form SF-SAC, Statement of Auditing Standards (SAS) 114 and 115.
- Independent auditor's report (opinion) on compliance with requirement applicable to each major federal program in accordance with OMB Circular A-133.
- A summary of auditor's results and a schedule of findings and questioned costs, if any, required by OMB Circular A-133.

E. Additional Services

In addition to the audit services described above, the County is requesting the following additional services:

- Preparation of all required basic financial statements
- Preparation of the notes to the financial statements
- Preparation of the following additional statements and schedules:
 - Government-wide and individual fund financial statements
 - Budgetary comparison schedules
 - General capital asset schedules
 - Schedule of cash and investments
 - Schedule of taxable valuations
 - Schedule of intergovernmental revenue
 - Schedule of expenditures of federal awards
 - Schedule of general long-term debt
- Preparation of supporting schedules and trial balances for the financial statements. The County will decide the format and methodologies for these schedules and trial balances.
- Preparation of the Supplemental Financial and the Statistical Section of the Annual Financial Report:

- Net Assets by Component
 - Assessed Value and actual value of taxable property
 - Property tax rates – direct and overlapping governments
 - Property tax levies and collections
 - Legal debt margin
 - County demographic information
-
- Typing, copying, and binding of annual financial report. The firm will provide the County with 25 bound copies and an electronic (PDF) version of the County’s Annual Financial Report and 15 bound copies and one electronic (PDF) version of each: the Circuit Clerk’s Annual Financial Report, the Jail Commissary Fund Annual Financial Report, the Forest Preserve’s Annual Financial Report, and the Kendall Area Transit Program Annual Financial Reports.
 - The firm will provide the County with 25 copies of the County’s report and 15 copies of each: the Circuit Clerk’s, the Forest Preserve’s, and Kendall Area Transit Program’s reports on the internal control and compliance in accordance with the audit guide and standards for compliance with the Single Audit Act, as may be required.
 - Prepare and file the annual financial report and any applicable reports with appropriate state agencies and departments, including three (3) copies to be filed with the Office of the State Comptroller.
 - A letter to management containing appropriate suggestions for the improvement of accounting procedures and internal controls for the County’s consideration. This letter should contain comments and recommendations for controlling any internal weaknesses discovered and shall be discussed with appropriate personnel before finalizing.
 - A draft version of the Management Discussion and Analysis
 - Prepare and submit the reporting package, required by the Single Audit Act Amendments of 1996, to the Federal Single Audit Clearing House. This package includes the annual financial report, the supplementary schedule of expenditures of federal awards, the required auditor’s reports, including any current findings and questioned costs, a summary schedule of prior audit findings, and a corrective action plan.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years after the report is issued, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the County.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Principal Accounting Records Contact

During the audit process, the selected audit firm’s principal accounting records contact with the County will be Jill Ferko, Treasurer, at 630-553-4124 who will coordinate the assistance to be provided by the County to the auditor.

B. Background Information

The County

The County was established in 1841. The County serves an area of approximately 324 square miles, with a population of approximately 115,000. The County’s fiscal year begins December 1 and ends November 30. The County is governed by a 10-member County Board representing separate townships within the county. The offices of Treasurer, State’s Attorney, Circuit Court Clerk, Sheriff, Clerk & Recorder, Coroner and ROE Superintendent are elected on a county-wide basis.

The County offers a full range of services including courts, property tax administration, law enforcement and corrections, human services, public and community health, economic development, and general administration. The County employs approximately 321 full-time and 73 part-time employees.

The County is organized into 28 offices or departments. Most of the accounting and financial reporting functions of the County are centralized. However, certain accounting and grant reporting requirements are performed by the accounting staff of the Health and Human Services department, Office of the Sheriff, and Administration Department. Some departments collect fees for services, including the Office of the County Clerk and Recorder, Office of the Circuit Clerk, Office of the Sheriff, Animal Control Department, Administration Department, and the Planning, Building and Zoning Department.

The Circuit Clerk

The Circuit Clerk is an office within the County. The Circuit Clerk collects fees, fines

and penalties and remits these amounts to the proper agencies or individuals.

The Jail Commissary Fund

The Jail Commissary Fund captures the financial activities generated by the Kendall County jail commissary system. These funds are used for detainee welfare.

The Forest Preserve

The Forest Preserve was established in April of 1964. The Forest Preserve owns open space throughout the County. The Forest Preserve's fiscal year begins December 1 and ends November 30. The Forest Preserve is governed by the Forest Preserve Commission, which is comprised of the 10 Kendall County Board members.

The Forest Preserve offers a range of educational and recreational programs for county residents that are compatible with District natural areas and open spaces.

Kendall Area Transit (KAT)

Since 2010, the County has operated Kendall Area Transit. The transportation program is a "demand response" or "dial a ride" system serving the entire County. Staff and service is provided by the Voluntary Action Center of Northern Illinois. Funding is provided by local, state and federal sources, including Illinois Downstate Operating Assistance Program grant award and 5311 federal grant awards. An annual audit and financial statement are required for the 5311 federal grant award and Illinois Downstate Operating Assistance Program grant award.

C. Fund Structure

The following fund types are used by each entity in its financial reporting:

The County

Governmental Funds - *Corporate Fund, Special Revenue Funds, Capital Projects Funds*

Debt Service Funds

Fiduciary Funds - *Pension Funds, Trust & Agency Funds*

The Circuit Clerk

Fiduciary Funds - *Trust & Agency Funds*

The Jail Commissary Fund

Governmental Fund - *Special Revenue Fund*

The Forest Preserve

Governmental Funds - *Corporate Fund, Capital Projects Funds*

Debt Service Funds

Kendall Area Transit Fund

Governmental Fund – Special Revenue Funds

D. Budgetary Basis of Accounting

The County prepares its budgets on a cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted.

The County includes budgetary comparison presentations for the general and major special revenue funds as part of the basic financial statements.

E. Federal Financial Assistance

The County has received grants from the following sources. New awards may be added each year.

- U. S. Department of Health and Human Services
- U. S. Department of Justice
- U. S. Office of National Drug Control Policy
- U. S. Department of Agriculture
- Environmental Protection Agency
- U. S. Department of Transportation

F. Pension Plans

The County and Forest Preserve participates in the following pension plan administered by the Illinois Municipal Retirement Association (IMRF):

Illinois Municipal Retirement – Regular
Illinois Municipal Retirement – Sheriff’s Law Enforcement Personnel
Illinois Municipal Retirement – Elected County Officer

All IMRF funds are employer/employee cost-sharing defined benefit plans.

G. Provision of Finance Operations

The County

The County’s Administration Department provides the budgetary functions for the County. The County’s Treasurer’s Office provides all treasury, collections,

accounting, auditing, accounts receivable, and payroll functions. The payroll function may transition to the Human Resource Department during the course of the audit period. The County Clerk's Office provides all accounts payable functions. The Information Technology and Communications Department provides all information systems functions.

The Forest Preserve

The Director of the Forest Preserve provides the budgetary functions for the Forest Preserve. All other financial services are provided by the County.

H. Computer Systems

The day-to-day transactions of the County and the Forest Preserve are conducted with the aid of a computerized governmental accounting system. The computer hardware is server based. The financial accounting software is supported by Tyler Munis. The County and the Forest Preserve also use personal computers on a Microsoft Windows network.

I. Availability of Prior Audit Reports and Working Papers

Interested proposers who wish to review prior years' audit reports and management letters should contact Jill Ferko, Treasurer at 630-553-4124. Kendall County Annual Audits are located on our website <https://www.kendallcountyil.gov/transparency/financial-reports/county-annual-audits> . The County will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposals.

J. Equal Employment Opportunity

The proposer agrees that during the performance of its contract, it will treat all applicants and employees without discrimination as to race, color, religion, sex, national origin, marital status, age, or disability.

IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Treasurer's Office and Clerical Assistance

The Treasurer's Office staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the

responsibility of the County as directed by the auditor.

B. Report Preparation

Report preparation, editing, printing and binding shall be the responsibility of the auditor.

V. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Kendall County Administration Department
111 W. Fox Street
Yorkville, IL 60560
kcadmin@kendallcountyil.gov

2. Submission of Proposals

Bidders are required to submit the following material electronically in .PDF format via email to: kcadmin@kendallcountyil.gov. The subject of a Bidder's email should read "Bid for Professional Auditing Services." For a firm to be considered, all bids must be received by the above-referenced email address by 4:00 p.m. (CST) on May 1, 2024 (hereinafter referred to as the "Due Date"). Bids received after the Due Date will not be considered.

Submissions should include the following:

- i. Cover Letter - This section should show the request for proposals subject; the firm's name; the name, address, email address and telephone number of the contact person; and the date of the proposal. The cover letter must also be signed by a partner authorized to bind the company.
- ii. Table of Contents

- iii. Executive Summary - A summary briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it to be best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for 90 days.
- iv. Detailed Audit Proposal - The detailed proposal should follow the order set forth in Section V. of this request for proposals including:
 - 1. Executed copy of the Proposer Guarantees and Warranties (Attachment A)
 - 2. Executed copy of Total All-Inclusive Maximum Price (Attachment B)
 - 3. Executed copy of Rates by Partner, Manager, Supervisory, Staff, and Specialist (Attachment C)

B. Audit Proposal

1. General Requirements

The purpose of the proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the County in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

2. Independence

The firm should provide an affirmative statement that it is independent of the County as defined by the generally accepted auditing standards.

3. License to Practice in Illinois

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Illinois.

4. Firm Qualifications and Experience

The proposal should state the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed on this engagement on a full-time basis and on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, including any letter of comments, with a statement whether that quality control review included a review of specific government engagements.

5. Partner, Supervisory and Staff Qualifications and Experience

Please include the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Illinois. Provide information on the number of years each person has been with the firm, the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the County. Other audit personnel may be changed at the discretion of the firm provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government Entities and References

Please include the firm's staff that will be assigned responsibility for the County audit. This information should list the most significant engagements performed in the last three years that are similar to the County. Indicate the references name and telephone number of principal client contact.

7. Firm’s Audit Methodology

Please include the firm’s audit methodology including:

Approach to understand and document the County’s internal controls; and,

Approach to determine areas selected for audit testing; and,

Approach to reporting and resolving any identified problems and any special assistance that will be provided to County to address identified problems.

C. Dollar Cost

1. Total All-Inclusive Maximum Price

Attachment B must be completed and signed. Attachment B should specify all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price is to include all direct and indirect costs including all out-of-pocket expenses.

The County will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

2. Rates by Partner, Manager, Supervisory, Staff and Specialist Level Times Hours Anticipated for Each

Attachment C must be completed and signed. Attachment C should include a schedule of professional rates assigned to the above categories.

3. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm’s proposal. Interim billings shall cover a period of not less than one calendar month.

VI. RIGHT TO REJECT PROPOSALS

Submission of a proposal indicates acceptance by the firm of the conditions

contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

The County reserves the right, without prejudice, to reject any or all proposals.

**ATTACHMENT A
PROPOSER GUARANTEES AND WARRANTIES**

1. The proposer certifies it can and will provide, as a minimum, all services set forth in the proposal.
2. Proposer warrants that it does not have any conflicts of interest with the County of Kendall, Illinois, its management staff, or its elected officials.
3. Proposer warrants that the firm and all assigned key professional staff are properly licensed to practice in the state of Illinois.
4. Proposer warrants that it is willing to and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
5. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the County of Kendall, Illinois.
6. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

**ATTACHMENT B
TOTAL ALL-INCLUSIVE MAXIMUM PRICE**

Audit Services - Annual Amount

	FYE 2024	FYE 2025	FYE 2026	*FYE 2027	*FYE 2028
Kendall County					
Circuit Clerk					
Jail Commissary Fund					
Forest Preserve					
Kendall Area Transit					
TOTAL (Annual)	\$ -	\$ -	\$ -	\$ -	\$ -

*Optional years, subject to Kendall County acceptance

FIRM SUBMITTING PROPOSAL: _____

Signature of Authorized Representative

Title

Name of Authorized Representative

Date

**ATTACHMENT C
RATES BY PARTNER, MANAGER, SUPERVISORY, STAFF, AND SPECIALIST**

Professional Fees - Rates

TITLE	HOURLY RATE	ANTICIPATED HOURS
PARTNERS		
MANAGERS		
SUPERVISORY STAFF		
STAFF		
STAFF		
STAFF		
STAFF		
OTHER (SPECIFY)		

FIRM SUBMITTING PROPOSAL: _____

Signature of Authorized Representative

Title

Name of Authorized Representative

Date

ORDINANCE 2024 - _____

AGREEMENT BETWEEN
County of Kendall, Illinois

AND

THIS AGREEMENT made and entered into this _____ day of _____, 2024, by and between Kendall County, Illinois, hereinafter called "The County" and _____, hereinafter called "the CPA firm".

WHEREAS, the County has put forth a Request for Proposals to obtain services for the accounting and auditing of the County, the Kendall County Circuit Clerk, the Kendall County Jail Commissary Fund, and the Kendall County Forest Preserve District for the years ended November 30, 2024; November 30, 2025; November 30, 2026 and with an option to extend the accounting and auditing services two, separate, one year terms to November 30, 2027 and November, 30 2028; and

WHEREAS, the County has put forth a Request for Proposals to obtain services for the accounting and auditing of the Section 5311 Grant Award, and the Illinois Downstate Operating Assistance Program Grant for Kendall Area Transit Program for the years ended June 30, 2024; June 30, 2025; June 30, 2026 with an option to extend the accounting and auditing services two, separate, one year terms to June 30, 2027 and June 30 2028; and

WHEREAS, the CPA firm is equipped and staffed to perform the above audit; and;

WHEREAS, this agreement is in the public interest and fulfills the requirement of 50 ILCS 310/2 Governmental Account Audit Act, ... the governing body of each governmental unit shall cause an audit of the accounts of the unit to be made by an auditor or auditors. Such audit shall be performed annually and shall cover the immediately preceding fiscal year of the governmental

unit.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED, that the Request for Proposal submitted by the CPA firm shall be incorporated into the contract for services.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED, that the CPA firm will provide auditors of various classifications for the estimated hours as detailed in Attachment C of the RFP submitted by the CPA firm. The CPA firm will perform all work in accordance with U.S. generally accepted auditing standards, Government Auditing Standards, and applicable state and federal requirements. The total all-inclusive maximum price is as detailed in Attachment B of the RFP submitted by the CPA firm and included below:

Audit Services - Annual Amount

	FYE 2024	FYE 2025	FYE 2026	*FYE 2027	*FYE 2028
Kendall County					
Circuit Clerk					
Jail Commissary Fund					
Forest Preserve					
Kendall Area Transit					
TOTAL (Annual)	\$ -	\$ -	\$ -	\$ -	\$ -

*Optional years, subject to Kendall County acceptance

The CPA firm shall submit interim billings that cover a period of not less than one calendar month to kcadmin@kendallcountyl.gov for payment of services.

IT WITNESS THEREOF, Kendall County and the CPA firm have executed this agreement as of the date indicated below.

CPA Firm

Kendall County, Illinois

By _____

By _____

Title _____

Title _____

Date _____

Date _____



KENDALL COUNTY HEALTH DEPARTMENT



Public Health
Prevent. Promote. Protect.

811 W. John Street, Yorkville, IL 60560-9249 630/553-9100 Administration Fax 630/553-9506

Memorandum

To: Kendall County Board
From: RaeAnn VanGundy
CC: Administration

We are requesting a reallocation of ARPA funds for a change in position from a Grants Specialist to a Community Resource Specialist.

As of February 2, 2024, our Grants Specialist is no longer employed with the Health Department, and their salary was previously covered by ARPA funds. Given that the ARPA funds are set to conclude on 11/30/24, there is insufficient time for a rehire in the Grants Specialist position.

After engaging in discussions with our Community Action unit, we require support for the DVRT ARPA program. Considering this, we propose reallocating the funds to assign an internal temporary, part-time staff member to the role of "Community Resource Specialist." The intended effective date for this position change is 05/01/2024, aligning with the current needs of our programs.

The Community Resource Specialist's primary job duty would be case management services to provide resources and referrals for those experiencing domestic violence in Kendall County. This staff member will support our current DVRT ARPA program.

We believe this adjustment is both practical and beneficial given the circumstances. We appreciate your prompt consideration of this request. If you have any questions or require further information, please let me know.

Thank you for your attention to this matter.

Sincerely,

RaeAnn VanGundy
Executive Director
Kendall County Health Department

Kendall County Salary Increase

Finance Committee 3/28/24

The compensation of local government.... shall be fixed at least 180 days before the beginning of the terms of the officers whose compensation is to be fixed.(50 ILCS 145/2)

	2023	2024	2025	2026
Treasurer	108,145	110,848	113,619	116,460
		2.50%	2.50%	2.50%
County Clerk and Recorder	108,145	110,848	113,619	116,460
		2.50%	2.50%	2.50%
Sheriff	157,949	160,977	80% of States Attorney Salary	
		2%		
States Attorney	197,248	199,900	Salary Set by State	

Circuit Clerk

Coroner

FY 17	93,562		FY 17	59,727	
FY 18	90,097	-4%	FY 18	57,944	-3%
FY 19	90,676	1%	FY 19	58,512	1%
FY 20	93,650	3%	FY 20	60,460	3%
FY 21	91,554	-2%	FY 21	67,974	12%
FY 22	91,554	0%	FY 22	69,334	2%
FY 23	91,554	0%	FY 23	70,720	2%
FY 24	91,554	0%	FY 24	72,135	2%

Circuit Clerk

FY 24	91,554		91,554		91,554		91,554	
	2%		2.50%		3%		3.50%	
FY 25	93,385	1,831	93,843	2,289	94,301	2,747	94,758	3,204
FY 26	95,253	1,868	96,189	2,346	97,130	2,829	98,075	3,317
FY 27	97,158	1,905	98,594	2,405	100,044	2,914	101,508	3,433
FY 28	99,101	1,943	101,058	2,465	103,045	3,001	105,060	3,553
		7,547		9,504		11,491		13,506

Coroner

FY 24	72,135		72,135		72,135		72,135	
	2%		2.50%		3%		3.50%	
FY 25	73,578	1,443	73,938	1,803	74,299	2,164	74,660	2,525
FY 26	75,049	1,472	75,787	1,848	76,528	2,229	77,273	2,613
FY 27	76,550	1,501	77,682	1,895	78,824	2,296	79,977	2,705
FY 28	78,081	1,531	79,624	1,942	81,189	2,365	82,777	2,799
		5,946		7,489		9,054		10,642

**Kendall County Budget & Finance Committee
Senior Tax Levy Request History**

Tax Levy: \$400,000 \$400,000 \$400,000 \$363,000 \$363,000

Organization	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Requested	Granted	Requested	Granted	Requested	Granted	Requested	Granted	Requested	Granted
Community Nutrition Network (CNN) & Senior Services Association	\$30,000	\$27,999	\$30,000	\$27,980	\$30,000	\$27,968	\$50,000	\$32,500	\$50,000	
Fox Valley Older Adult Services	60,000	59,992	60,000	59,952	60,000	59,926	60,000	60,000	65,000	
KC Health Department	57,176	56,997	80,000	56,958	80,000	56,934				
Kendall Area Transit (KAT)	35,000	30,000	30,000	30,000	30,000	30,000	40,000	45,500	50,000	
Oswegoland Seniors, Inc.	79,500	76,969	84,500	76,918	84,500	76,884	100,000	75,000	100,000	
Prairie State Legal Service	9,500	9,986	10,500	9,980	10,500	9,975	10,000	10,000	10,000	
Senior Services Associates, Inc.	129,000	125,940	129,000	125,855	129,000	125,801	129,000	128,000	129,000	
VNA Health Care	12,000	11,984	12,000	11,976	12,000	11,970	15,000	12,000	13,000	
TOTALS	\$412,176	\$399,867	\$436,000	\$399,618	\$436,000	\$399,459	\$404,000	\$363,000	\$417,000	\$0

Beg. Fund Balance		\$270	\$0	\$0	\$0	\$0	\$0	\$0
Revenue		399,597	399,618	399,459	363,000	363,000	363,000	363,000
Annual Disbursement		-399,867	-399,618	-399,459	-363,000	-363,000	-363,000	0
Ending Fund Balance		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$363,000</u>

TIMELINE (tentative)

January 26, 2024	Admin Services sends Letters & Emails to Previous Applicant Organizations; post in newspaper; post on KC website
March 4th 4pm	12 copies of organization application and budgets due in Admin Services
March 28, 2024	Finance Committee Review of Application Packets
April 25, 2024	Finance Committee Review of Application Packets Forward Resolution to County Board Determine dates in 2Q to have applicants present to Committee/COW
May 7, 2024	Senior Levy Resolution Approved by County Board
Week of May 7, 2024	Admin Services sends Award letters to Organizations (copy of Resolution & letters to Treasurer's Office)
Approx. July 2024	1st Distribution of Senior Levy Tax
Approx. October 2024	2nd Distribution of Senior Levy Tax
Approx. Nov 2024	Final Distribution of Senior Levy Tax

Overview of Senior Levy Application
FY24 - \$363,000 Senior Levy Allocation

Summary of Agency		FY23		FY24 Request							
Agency	Service Provided	FY23 Amount Awarded	FY23 % of Total Awarded	FY24 Request	FY24 % of Total Requested	Number of Seniors helped in Kendall	% Of Total Seniors helped in Kendall	Agency Total Expenditure	FY24 Request	% of FY24 Request to Cost	
1	Senior Services Associates, Inc.	Assessments, Assistance Filing for Benefits, Rides, Visits, Volunteer Hours, Activities & Classes	\$ 128,000	35.3%	\$ 129,000	30.9%	3,323	54.8%	\$ 9,258,522	129,000	1.4%
2	Oswegoland Seniors, Inc.	Educational, Recreational, & Health Programs to Support Senior Independence and Mental Health	75,000	20.7%	100,000	24.0%	1,282	18.0%	406,878	100,000	24.6%
3	VNA Health Care	Comprehensive Primary and Preventive Care in Home and Health Center Setting for Kendall County	12,000	3.3%	13,000	3.1%	428	9.4%	53,214,773	13,000	0.0%
4	Community Nutrition Network (CNN) & Senior Services Association	Meals on Wheels Home Delivery	32,500	9.0%	50,000	12.0%	817	9.0%	10,504,149	50,000	0.5%
5	Kendall Area Transit (KAT)	Transportation	45,500	12.5%	50,000	12.0%	800	5.4%	7,852,099	50,000	0.6%
6	Fox Valley Older Adult Services	Adult Services and Home Services	60,000	16.5%	65,000	15.6%	107	2.2%	3,406,439	65,000	1.9%
7	Prairie State Legal Service	Civil Legal Services	10,000	2.8%	10,000	2.4%	62	1.1%	19,653,782	10,000	0.1%
Totals			\$ 363,000	100.0%	\$ 417,000	100.0%	6,819	100.0%		\$ 417,000	



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 3/28/2024
Subject: Pivot Tech Contract Amendment
Prepared by: Christina Burns, County Administrator
Department: Administration

Action Requested:

Approval of an Amendment to the County’s Pivot Tech Agreement (Forward to County Board)

Board/Committee Review:

February 6, 2024: Approval of an Agreement with Pivot Tech

Fiscal impact:

The proposed \$1.5 million in predevelopment costs would be paid from ARPA funds

Background and Discussion:

The County has been working with Pivot Tech to develop plans and submit grants for a proposed County-owned broadband network. The previous contract with Pivot Tech covered the initial network concept and grant development. The County recently learned it will receive \$15 million in state grant funds to make the network a reality. There are additional tasks that are needed to complete the grant due diligence and secure the remaining financing for the project. These expenses are expected to total approximately \$1.5 million, which would be paid from ARPA funds. Those funds would be used as follows:

1) Marketing: public relations and anchor/residential	\$120,000
2) LiDAR survey of mid and last-mile routes	\$150,000
3) Workshop: project planning	\$ 10,000
4) Market Study: Uptake	\$140,000
5) Design Feasibility Confirmation	\$100,000
5) Debt Financing Retainer	\$ 50,000
6) Legal Fee (vendor and client contracts)	\$300,000
7) Permitting and Spectrum	\$240,000
8) Pivot Tech/Alma	\$240,000
9) Contingency	\$150,000
total	\$1,500,000

The County is working with legal counsel to finalize a contract amendment for final adoption.

Staff Recommendation:

Forward to County Board for approval an amendment of the County's agreement with Pivot Tech.

Attachments:

None