



COUNTY OF KENDALL, ILLINOIS FINANCE AND BUDGET

Kendall County Office Building, 111 W. Fox Street
County Board Room 209, Yorkville, IL 60560

Tuesday, June 4, 2024 at 5:00 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- None

5. New Committee Business
 - A. *DISCUSSION: Discussion of \$3,000 Stipend for Circuit Clerk in Charge – Traffic
 - B. *MOTION (VV to COB): Discussion and Approval of Ordinance Establishing Budget Process Guidelines for Budgeted Positions
 - C. *MOTION (VV to COB): Discussion and Recommendation for Accounting and Auditing Company RFP
 - D. *MOTION (VV to COB): Discussion and Approval of an Ordinance Approving a Budget Amendment #1 for the Kendall County Fiscal Year 2023-24 Annual Budget and Appropriations
 - E. *DISCUSSION: Kendall County Fiscal Year 2023-24 Annual Budget
 - F. *DISCUSSION: FY24-FY26 ARPA
 - G. *DISCUSSION: FY25 Budget Calendar
 - H. *DISCUSSION: Revenue Report
 - I. *DISCUSSION: FY25 Budget Parameters

6. Old Committee Business
7. Chairman's Report
8. Public Comment
9. Executive Session
10. Items for Committee of the Whole
11. Action Items for County Board
12. Adjournment



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/4/2024
Subject: Discussion of \$3,000 Stipend for Circuit Clerk in Charge – Traffic
Prepared by: Jennifer Breault, Finance and Budget
Department: Administration

Action Requested:

N/A

Board/Committee Review:

N/A

Fiscal impact:

\$3,000

Background and Discussion:

Circuit Clerk Staff is part of the union besides managers. This item gives a new title and position from Clerk- Deputy to Clerk-in-Charge. This would give an employee \$1.54 every hour worked as a Clerk-in-Charge.

Staff Recommendation:

N/A

Attachments:

Memorandum of Understanding

**Memorandum of Understanding
Between Kendall County Circuit Clerk's Office
American Federation of State, County, and Municipal Employees (AFSCME) Council 31**

This Memorandum of Understanding is for an agreed interpretation of the most recent Collective Bargaining Agreement between the Kendall County Circuit Clerk's Office and AFSCME Council 31. Article 19, Section 1 states the following:

At the Circuit Clerk's discretion, the Circuit Clerk may assign an individual to serve as a Clerk-in-Charge ("CIC") within the Juvenile/Family Division, Criminal Division, Civil Division, and Traffic Division. An Employee assigned to a CIC position shall receive an additional one dollar and fifty-four cents (\$1.54) for every hour worked as a CIC; however, any other raises shall be based on the base pay alone. The Circuit Clerk reserves the right to remove an Employee from the CIC position at any time.

The past practice of the office has been to assign one Deputy Clerk to the position of Clerk-in-Charge full-time. To clarify the current language the employer and the union agree to the following interpretation:

Once a Deputy Clerk has been designated as Clerk-in-Charge position to be assigned by the Circuit Clerk, the Deputy Clerk shall be paid in the role of Clerk-in-Charge for every hour worked as a Deputy Clerk up to 1,950 hours per calendar year.

Matthew G Prochaska 4/22/2024
Matthew Prochaska
Kendall County Clerk of the Circuit Court
Employer


4/22/2024
Matthew Lange
Staff Representative
AFSCME Council 31
Union



Kendall County Agenda Briefing

Meeting Type: Finance

Meeting Date: 6/4/2024

Subject: Discussion and Recommendation for Accounting and Auditing Company RFP

Prepared by: Latreese Caldwell, Deputy County Administrator

Department: Administration

Action Requested:

Approve Accounting & Auditing Firm RFP

Board/Committee Review:

Finance Committee Review

Fiscal impact:

3 Year Contract: Mack & Associates P.C. \$289,620; Sikich LLP \$241,930

Background and Discussion:

Kendall County enters into a 3-year contract with an auditing firm to provide the County with auditing and accounting services, and to prepare the Kendall County Annual Financial Report. Kendall County went out to bid on April 4, 2024 to accept bids due May 1, 2024. Two auditing firms responded to the RFP for Professional Auditing Services for fiscal years 2024, 2025, 2026.

Mack & Associates P. C., the current auditor, is a local firm having audited the County for the years 2018, 2019, 2020, 2021, 2022 and 2023.

Sikich is a larger firm with significant experience in the field of government accounting and auditing.

Staff Recommendation:

Each firm could provide auditing services. The Evaluation Criteria scored by the Kendall County Finance Chairman, Finance Vice-Chairman, County Administrator, Deputy County Administrator, and Treasurer scored Sikich LLP at 94.2 out of 100 points. Mack & Associates P.C. scored 88.0 out of 100 points.

Attachments:

- 2024 2025 2026 Accounting and Auditing RFP Calendar
- Blank Evaluation Criteria document
- Sikich LLP PowerPoint Presentation
- Mack CPAs PowerPoint Presentation
- Audit RFP Vendor Questions & Answers Finance Committee 5/30/2024
- Blank Contract for Auditing and Accounting Services for 2024 2025 2026



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

2024 2025 2026 Accounting and Auditing RFP Calendar			
Date	Item	Meeting	Time
4/9/2024	RFP ad ran in Beacon News, posted on the website, and emailed to previous proposers		
4/17/2024	Addendum pertaining to questions about RFP posted on the website and emailed to previous proposers		
4/26/2024	RFP questions and responses to be submitted to all registered proposers	Admin /Treasurer	
5/1/2024	RFP due	Admin	4:00 p.m.
5/10/2024	Finance Chairman, Finance Vice-Chairman, County Administrator, Deputy County Administrator, Treasurer to Score RFP		
5/16/2024	Review RFQs and Scores	Finance & Budget	3:00 p.m.
5/30/2024	<i>Interviews</i>	<i>Finance & Budget</i>	<i>4:00 p.m.</i>
6/4/2024	<i>Forward Winning Proposer to County Board</i>	<i>Finance & Budget</i>	<i>5:00 p.m.</i>
6/18/2024	<i>Award Winner</i>	<i>County Board</i>	<i>9:00 a.m.</i>

Note: *Italicized rows are tentative dates and meetings.*



EVALUATION CRITERIA FOR COUNTY OF KENDALL, ILLINOIS
REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES
FISCAL YEARS ENDING 2024, 2025, 2026

The evaluation of responses to a request for proposal is based on a 100-point rating system. A maximum of 25 points is assigned to the **cost** of the bid proposal, and a maximum of 75 points is assigned to the **qualifications** of the bidding firm. The methods used to evaluate these two components are described below.

Criteria: **COST**
Evaluation Value: **25 points**
Evaluation Method:

$$\text{Cost Score} = \left\langle \frac{\text{Lowest cost of all bids received}}{\text{Bid Cost for this firm}} \right\rangle \times 25$$

Criteria: **QUALIFICATIONS**
Evaluation Value: **75 points**
Evaluation Method: Subjective Scoring for the following factors:

Firm Qualifications and Experience **0-25 points**

- Number and nature of professional staff to be employed on this engagement.
- External quality control review.
- Does the quality control review include a review of specific government engagements?

Partner, Supervisory and Staff Qualifications and Experience **0-20 points**

- Level of experience of supervisors, management staff, accountants, auditors, governmental auditors assigned to the engagement.
- Number of CPAs assigned to the engagement.
- Percent of time devoted to governmental audits.
- Continuing professional education, membership in professional organizations

Similar Engagements with Other Government Entities **0-15 points**

- Extensiveness
- Length of time performing audits

Firm's Audit Methodology **0-15 points**

- Approach to understand and document internal controls.
- Approach to determine areas selected for audit testing.
- Approach to reporting and resolving any identified problems.
- Understanding of work, knowledge of what is required, and timetable to complete audit.
- Number of hours
- Projected timetable



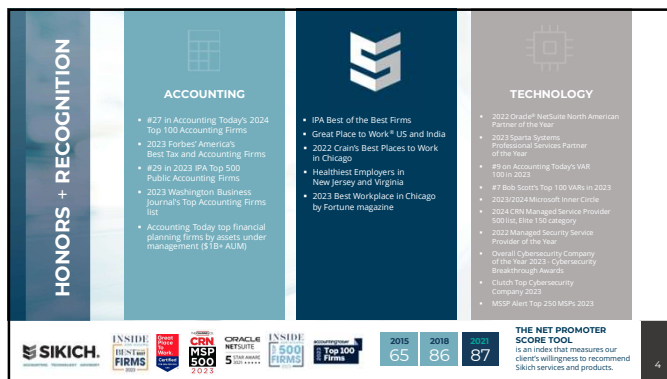
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OUR EXPERTISE

- Our audit approach and unmatched expertise with Illinois County governments allow us to perform a thorough financial audit and deliver maximum value to Kendall County
- Knowledge of County Audits
 - Currently Audit 5 Illinois Counties - Stephenson, Union, McDonough, Ogle and Peoria
 - Previous Experience with Several Other Illinois Counties
 - Well-versed with Illinois Compiled Statutes, Circuit Clerk Audit Guidelines, Transit Grants
- Single audit expertise




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WHY KENDALL COUNTY SHOULD SELECT SIKICH

OUR EXPERTISE IN LOCAL GOVERNMENT AND COUNTY INDUSTRIES – NATIONAL:

- American Institute of Certified Public Accountants (AICPA)
- AICPA State and Local Government Expert Panel
- AICPA Government Audit Quality Center
- GFOA Special Review Committee



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WHY KENDALL COUNTY SHOULD SELECT SIKICH

OUR EXPERTISE IN LOCAL GOVERNMENT AND COUNTY INDUSTRIES – LOCAL:

- Dedicated team to the local government industry
- Provide services to more than 450 counties, cities, villages, towns and other Illinois governments
- Illinois Association of County Officials
 - Regular speakers at conference
- Illinois Association of County Board Members and Commissioners
- Illinois County Treasurers' Association
- Illinois CPA Society
 - Government Executive and Report Review Committees
- Illinois Government Finance Officers Association
 - Technical Accounting Review Committee
 - Professional Education Committee




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WHY KENDALL COUNTY SHOULD SELECT SIKICH

OUR SINGLE AUDIT AND UNIFORM GUIDANCE EXPERTISE

- AICPA Advanced Single Audit Certificate
- AICPA Single Audit Peer Review Oversight
- Sikich performs more than 100 single audits annually
- Engagement team receives more than 24 hours/year of Yellow Book CPE
- Free webinars and trainings offered on relevant single audit topics



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OUR AUDIT APPROACH

ENGAGEMENT APPROACH

Preliminary planning meeting prior to interim fieldwork – September/October

- Set audit schedule
- Define audit scope
- Prepare Client Assistance Workpaper for preliminary fieldwork
- Prepare Single Audit Client Assistance Workpaper for preliminary fieldwork




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OUR AUDIT APPROACH

ENGAGEMENT APPROACH

Audit planning and preliminary work – Completed by December 20

- Internal control documentation and testing
- Fraud interviews with Board of Trustees, County Administrator and senior management
- Documentation and testing of IT systems
- Determination of federal major programs for single audit
 - Approximately 80% of our compliance testing is performed during preliminary fieldwork
- Progress meetings at conclusion of interim to discuss any potential issues and results of compliance testing
- Client assistance schedule for final fieldwork



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OUR AUDIT APPROACH

ENGAGEMENT APPROACH

Final Fieldwork – Completed by January 15

- Request trial balance and final schedule of federal expenditures approximately 1 week prior to start of fieldwork
- Substantive audit procedures, focusing on the areas of highest risk
- Conclude single audit procedures
- On-site through completion of fieldwork and review of draft Single Audit Report
- Exit conferences with the management for presentation of the results of the audit




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OUR AUDIT APPROACH

ENGAGEMENT APPROACH

Final Fieldwork – Completed by January 15

- Draft reports completed by March 15
- Final printed and bound reports by April 1
- Presentation to the Budget & Finance Committee in April
- Presentation to the County Board and Forest Preserve Board in May
- Completion of Data Collection Form with electronic submission to Federal Audit Clearinghouse



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PROPOSAL FOR AUDITING SERVICES

FISCAL YEAR ENDING NOVEMBER 30, 2024, 2025 AND 2026 WITH OPTIONS FOR 2027 AND 2028

Issued to:
The County of Kendall, IL

Prepared by:
Mack & Associates, P. C.
Certified Public Accountants

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Firm Introduction

- We are pleased to reintroduce to you, Mack & Associates, P. C., an accounting firm that specializes in providing comprehensive auditing services to a large volume of governmental entities.
- We have developed a specialized expertise by focusing on audits of local governments for over 25 years. This longstanding commitment to serving local governments is crucial during a shortage of quality auditors.
- Consistently ensures compliance with regulatory requirements, while delivering reliable insights.
- The audit engagement team at Mack & Associates is highly experienced and committed to offering exceptional service, and will work efficiently to provide you with a quality audit in the most timely manner.
- Auditing requirements are ever changing, and our firm is committed to staying on top of current standards. We regularly review our audit procedures and offer a very comprehensive and thorough auditing process to ensure compliance.
- When you choose Mack & Associates, P. C., you can trust that you are choosing a partner that is dedicated to serve you with the personal attention you deserve, accompanied by the professionalism and expertise of a larger firm.

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SERVICES TO BE PROVIDED

On-Site Fieldwork

Detailed audit procedures will be performed during preliminary and final audit fieldwork. Our audit staff is proficient in the testing of internal controls, analytical procedures, and examination of supporting documents.

Audit Services

All-inclusive auditing software will be utilized by the firm throughout the engagement process in order to assess risk, perform analytical comparisons and compile all information that will be incorporated into the final audit report.

Other Reporting

In addition to the audit of the financial statements, we will also prepare the Single Audit, AFR, Communications to Management, and the In-Relation to Opinion regarding the CYEFR, as required by GATA.

Administrative Support

Administrative support will begin in August as we prepare and deliver audit Engagement Packages. Immediately following all audit procedures, our attentive administrative staff will fully proof-read the report for any potential errors before generating a draft for client review. Any necessary questions or changes will be addressed timely, as historically proven.

Availability

Mack & Associates, P.C. strives to create long-term relationships with our clients to demonstrate our commitment to them. Our staff is available to our clients throughout the entire year to answer questions and provide support. Firm policy will ensure that your emails and phone calls are promptly returned, and we always have in-house staff on hand to assist when auditors are in the field.

Delivery & Presentation

Audit deliverables will be prepared and available to you ahead of the specified board meetings. Your final audit reports will be reviewed for errors, bound together with high-quality materials, and hand-delivered by audit staff for presentation to the Board. A key member of the engagement staff will be available to present the audit and answer any questions.

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PROACTIVE PLANNING APPROACH

<p>September 2024</p> <ul style="list-style-type: none"> Administrative Staff preparation of engagement package including confirmations of deposit, investment accounts, and revenue Our administrative staff will work along with County personnel to ensure accuracy of account confirmations Preliminary listing of items needed is drafted and sent to the County 	<p>October 2024</p> <ul style="list-style-type: none"> Partner/Senior Management/In-charge Supervisor/Staff begin the audit planning process <ul style="list-style-type: none"> Engagement team meetings to discuss audit approach Initial Risk Assessment Discussion of client prior year audit and findings Preliminary analytical review to identify areas requiring additional testing and inquiries Interim Trial Balances and reporting are requested to allow for interim testing and fieldwork Planning and procedures that can be performed remotely are underway 	<p>February 2025</p> <ul style="list-style-type: none"> Final Field Work to be completed at the County once final reports are available
<p>November 2024</p> <ul style="list-style-type: none"> On site fieldwork begins for testing and fiduciary fund audit procedures On site interviews of county departments, department heads and elected officials Additional information identified by preliminary audit procedures is requested and reviewed 	<p>December 2024/January 2025</p> <ul style="list-style-type: none"> Senior Management/Supervisory In-charge/Staff work with county staff to ensure <ul style="list-style-type: none"> Questions regarding accruals are answered Grant tracking and compliance are complete and accurate Planning and logistics for information and final audit fieldwork dates are finalized 	<p>March/April 2025</p> <ul style="list-style-type: none"> Draft reports to be completed by March 15, 2025 Final, printed, and bound reports to be completed by April 1, 2025

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FIRM AFFILIATIONS

Our audit firm is an active member of the following Organizations.

- AICPA
- Illinois CPA Society
- Governmental Auditing Quality Control Center

Our firm is also subject to a peer review of our audits every three years

- Last peer review: September 2021
- Result: The Peer Review Alliance issued a passing rating, which is the highest level
- Our next peer review is currently in process. We expect the peer review letter to be issued by July 2024

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KEY PERSONNEL

Lauri Pope, CPA
Managing Partner
28 Years of Experience

Tawnya Mack, CPA
Principal Partner
25 Years of Experience

Cate Moulton, CPA
Senior Manager
25 Years of Experience

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AUDIT STAFF

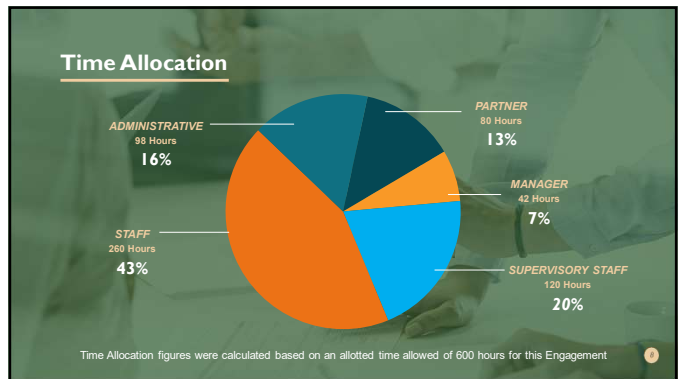
Kyle Sheppard, CPA
4 Years of Experience

Madison Scheel, CPA
2 Years of Experience

Christopher Christensen
11 Years of Experience

Jessika McGarvey
6 Years of Experience

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ENGAGEMENT LISTING

County & Component Units

County of Grundy, Illinois

- Grundy County Circuit Clerk
- Grundy County ETSS
- Grundy County Insurance Trust
- Grundy County PBC
- Grundy County Transit Programs

County of LaSalle, Illinois

- LaSalle County Circuit Clerk
- LaSalle County Insurance Trust

County of Livingston, Illinois

- Livingston County Circuit Clerk
- Vermilion Valley ETSS

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ENGAGEMENT LISTING

City

- City of Morris, Illinois
- City of Peru, Illinois

Town & Village

- Town of Chatsworth, Illinois
- Village of Braceville, Illinois
- Village of Carbon Hill, Illinois
- Village of Dwight, Illinois
- Village of East Brooklyn, Illinois
- Village of Essex, Illinois
- Village of Galesburg, Illinois
- Village of Lisbon, Illinois
- Village of Newark, Illinois
- Village of Seneca, Illinois
- Village of Sheridan, Illinois
- Village of South Wilmington, Illinois
- Village of Tonica, Illinois

Multi-Township

- Braceville-Maine Multi-Township
- Dimmick, Waltham, Wallace Multi-Township
- Paw Paw-Shabbona Multi-Township
- Rooks Creek Multi-Township
- Round Grove Multi-Township

**City
Town & Village
Multi-Township**

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ENGAGEMENT LISTING

Township

- Bristol Township
- Broughton Township
- Clinton Township
- Egghards Point Township
- Fall River Township
- Garfield Township
- Goodfarm Township
- Greenfield Township
- Goose Lake Township
- Kendall Township
- Lisbon Township
- Maine Township
- Miller Township
- Oswego Township
- Paw Paw Township
- Pontiac Township
- Rooks Creek Township
- Round Grove Township
- Schamburg Township
- Seaward Township
- Troy Township
- Victor Township

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ENGAGEMENT LISTING

**School District/
Educational**

School District/Educational

- Allen-Otter Creek CCSD 65
- Ball-Chatham CUSD 5
- Braceville Elementary School District 75
- Canton USD 66
- Coal City CUSD 1
- Cornell CCSD 428
- Earlville CUSD 9
- Gardiner South Wilmington High School District 73
- Grundy Area Vocational Center
- Indian Valley Vocational Center
- LaSalle/Putnam Co. Educational Alliance for Special Education
- Mazon-Verona-Kinman District 2C
- Miller Township CCSD 210
- Morris Elementary School District 54
- Morris Elementary High School District 101
- Odell CCSD 435
- Sandwich CUSD 430
- Saratoga CCSD 60C
- Southern Will County Cooperative for Special Education
- Summit Hill CUSD 181
- Three Rivers Education for Employment System
- Wilcox Area Career Center
- Wilmington CUSD 209-U

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ENGAGEMENT LISTING

Fire Protection District & Firefighters' Pension Fund

- Allen Township Fire Protection District
- Beecher Fire Protection District
- Braidwood Fire Protection District
- Bristol-Kendall Fire Protection District & Firefighters' Pension Fund
- Coal City Fire Protection District & Firefighters' Pension Fund
- Channahon Fire Protection District & Firefighters' Pension Fund
- East Joliet Fire Protection District
- Elwood Fire Protection District & Firefighters' Pension Fund
- Emington-Campus Fire Protection District
- Gardner Fire Protection District
- Homer Township Fire Protection District
- Little Rock-Fox Fire Protection District
- Montgomery & Countryside Fire Protection District
- Morris Fire Protection District & Firefighters' Pension Fund
- Minooka Fire Protection District & Firefighters' Pension Fund
- Oswego Fire Protection District & Firefighters' Pension Fund
- Pontiac Rural Fire Protection District
- Rockdale Fire Protection District
- Seneca Fire Protection District
- South Wilmington Fire Protection District
- Sunningwell Fire Protection District
- Troy Fire Protection District
- York Center Fire Protection District

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ENGAGEMENT LISTING

Miscellaneous/Non-Profit

- Fox Valley YMCA
- General Federation of Women's Clubs
- Godley Park District
- Godley Public Water District
- Grundy County Association for the Handicapped
- Grundy County Chamber of Commerce
- Grundy County Housing Authority
- Illinois Valley Industries
- Kendall County Community Food Pantry
- Kendall-Grundy Farm Bureau
- Newark Sanitary District
- Oswegoland Seniors
- Reed Township Mosquito Abatement District
- SWEB Sanitary District
- We Care of Grundy County

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ENGAGEMENT LISTING

Library District

- Charles B. Phillips Public Library District
- Coal City Public Library District
- Manhattan-Elwood Public Library District
- Marengo Public Library District
- Peotone Public Library District
- Plano Community Library District
- Shorewood-Troy Public Library District
- Three-Rivers Public Library District

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MAJOR COMPETITORS

- ✓ **Proactive & Efficient**
At Mack & Associates P.C., we pride ourselves on maintaining a timely and efficient audit process. We consistently deliver results quicker than other firms in the industry without compromising on quality.
- ✓ **Specialized Knowledge**
With over 130 audit clients and 25 years of experience, our firm is prepared and qualified to provide you with a detailed, high-quality, and thorough audit report. Our process and procedures are seamless from planning to report delivery, and you can trust that you will receive superior service from start to finish.
- ✓ **Trusted Within the Industry**
Our firm offers our clients longstanding, positive relationships, while maintaining in-house quality control. Because each member of our audit staff possesses the appropriate knowledge and skills, we avoid familiarity threat by rotating key personnel regularly. This is another key factor that makes us a trusted firm within the industry.

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THANKYOU!

Tawnya R. Mack, CPA
tmack@mackcpas.com
815-942-3306 Ext. 221

Mack
& associates

The slide features a dark green background on the left with white text, and a white box on the right containing the company logo. The background of the slide is a blurred image of a group of people in a meeting.

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Audit RFP Vendor Questions

Finance Committee

May 30, 2024

Mack & Associates

About how many employees? 8 dedicated to Kendall County audit team. 12-16 total staff.

You can efficiently manage all clients at the same time? Currently the office is wrapping up 35 audits. The nice thing is they all have different year ends.

Do you take priority one over the other? Priority goes to who gets us the information in a timely manner. We don't put others behind because one client is behind in getting us information.

Admin staff is getting the information up front so that everyone is ready to get the information when its audit time.

Do you audit private entities or is it only public/government? 95% of audits performed are government.

You mentioned areas in the county that need improvement, how are you going to encourage those departments to make changes rather than doing it for them? County is a unique entity. You can't tell them what to do. Communication is key and making sure everyone is on the same page. Grant management is an important part of that.

What triggers extra costs? The County hasn't gone over. Previously, the County asked Mack to do cost studies that were done under a separate fee. Very rarely do we ever go over where we add additional hourly fees. Typically happens when a new person comes in and things aren't balancing. Don't see that being a situation for the County.

Sikich

How many staff would be dedicated to Kendall County? 5-6 people would be involved. Overall engagement principle who oversees the audit, the resource principles who would be a secondary resource for the engagement principle, 2 managers one for finance audit and a support manager for the federal grant audit, and then 2 staff accountants.

How much data collection is on-site or sent to you? Meet the client where they are. Depends on client preference and what is already available where you are. Audit portal is available to securely upload documents. At the end of the day, the goal is a thorough audit.

Examples of other fees? Questions about quarterly tax filings, or areas where the County requests additional services. A conversation will be held if we anticipate any extra charges. I strongly believe that the charge you see today is what the charge will be unless you need help in another area that is not in the audit scope.

What about ARPA grants? Those were included in the single audit scope.

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 Appendix 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 Appendix 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@kendallcountyil.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 Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/4/2024
Subject: Approval of an Ordinance Approving a Budget Amendment #1
Prepared by: Jennifer Breault, Finance and Budget
Department: Administration

Action Requested:

Approval of Ordinance

Board/Committee Review:

N/A

Fiscal impact:

General Fund Impact Expense Increase \$6,116,922

Other Fund Impact Expense Increase \$1,982,869

Other Fund Impact Revenue Increase \$7,360,853

Background and Discussion:

This first budget amendment provides:

Per our 6-month fund balance resolution we are moving funds into capital funds for building projects. There have been new accounts that have been set up with no budget. Increase in capital needs thus causes an increase in capital expenditure. Social Service for Seniors budget allocation of expenditures.

Staff Recommendation:

Approval of Budget Amendment #1

Attachments:

Ordinance for Budget Amendment and Exhibit A

COUNTY OF KENDALL, ILLINOIS

ORDINANCE 2024-___

**ORDINANCE AUTHORIZING A BUDGET AMENDMENT TO THE
KENDALL COUNTY FISCAL YEAR 2024 BUDGET**

WHEREAS, 55 ILCS 5/6-1002 provides that, the authority of the County Board to amend the annual appropriation ordinance at any point during the fiscal year shall be the same as its authority to determine and adopt the original annual budget; such amended budget shall be prepared as otherwise provided in this Section; and

WHEREAS, 55 ILCS 5/6-1003 provides that, after the adoption of the county budget, transfers of budget appropriations affecting personnel and capital may be made at any meeting of the county board by a two-thirds vote of all members constituting such board, provided any such transfer of appropriations does not affect the total amount appropriated for the fund; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increased transfer out of \$6,100,834 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to Corporate (General) Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increased transfer in of \$6,100,834 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to Building Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$21,519 to the line SCAAP Grant Revenue Line in the SCAAP Grant Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$11,088 to the line Salaries Clerical Line in the Corporate (General) Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$5,000 to the Salaries-Administration Line in the Corporate (General) Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$5,000 to the Salaries-Other from in the Law Library Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the decrease revenue of \$5,415 to the Grant Award Line in the HIDTA Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$133,772 to the Capital Expenditure Line in the Capital Improvement Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$19,332.72 to the ROE Health Ins Reimb. Line in the Healthcare Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$29,004.71 to the Donations Line in the Animal Control Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$8,500 to the Salaries-Administrator Line in the Animal Control Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$46,124 to the Lease Income- KenCom Line in the Public Safety Sales Tax Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$200,000 to the Deductibles Line in the Liability Insurance Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$700 to the Interest Income Line in the Public Defender State Funding Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$98,551.32 to the Receipts- State of Illinois Line in the Public Defender State Funding Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$10,000 to the Salaries-Other Line in the Public Defender State Funding Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$60,000 to the Contractual Service Line in the Public Defender State Funding Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$53,484 to the Contractual Service Line in the Public Defender State Funding Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the decrease revenue of \$427,400.38 to the Grant Award Line in the IL Court Tech Modernization Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$16,000 to the State Comp- Stipends Line in the State Stipend Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$16,000 to the

Salaries-Other Line in the State Stipend Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$265,411 to the Vehicle Purchase Line in the Public Safety Capital Improvement Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase transfer in of \$580,702 to the Transfer from Public Safety Sales Tax Fund Line in the Public Safety Capital Improvement Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase transfer out of \$580,702 to the Transfer to Public Safety Capital Improvement Fund Line in the Public Safety Sales Tax Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$15,000 to the GPS Monitoring Line in the Probation Services Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase revenue of \$15,000 to the Revenue Line in the Sheriff Electric Home Monitoring Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the decrease expense of \$317,500 to the Distribution Line in the Social Service for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$32,500 to the Community Nutrition Network Line in the Social Service for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$60,000 to the Fox Valley Older Adult Services Line in the Social Service for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$75,000 to the Oswegoland Senior Inc Line in the Social Service for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$10,000 to the Prairie State Legal Line in the Social Service for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$128,000 to the Senior Service Associates Line in the Social Service for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2024 Budget did not include the increase expense of \$12,000 to the VNA HealthCare Line in the Social Service for Seniors Fund Budget; and

NOW, THEREFORE, BE IT RESOLVED, by this County Board of Kendall County, Illinois that the following budget revisions and journal entries in the Fiscal Year 2024 Budget are hereby authorized as follows in attached Exhibit A.

BE IT FURTHER RESOLVED, that the Kendall County Clerk is hereby authorized to distribute a certified copy of this Ordinance to the County Administrator and the Kendall County Treasurer.

Approved and adopted by a two-thirds majority vote of the County Board of Kendall County, Illinois, this _____ day of _____ 2024.

Board Chairman Signature:

Attest:

Matt Kellogg, Chairman
County Board

Debbie Gillette
County Clerk

_____ Ayes
_____ Nays
_____ Abstain

Exhibit A

No.	Org	Object	Description	Debit	Credit
1	11003038	61100	Transfer to Building Fund 1401	6,100,834	
2	140125	40000	Transfer from General Fund		6,100,834
3	175520	42250	SCAAP Grant Revenue		21,519
4	11000222	51030	Salaries Clerical	11,088	
5	11001516	51350	Salaries- Administration	5,000	
6	132415	51330	Salaries-Other		5,000
7	175020	42970	Grant Award	5,415	
8	140225	69780	Capital Expenditures	133,772	
9	136125	43820	ROE Health Ins Reimb		19,333
10	130101	42860	Donations		29,005
11	130101	51350	Salaries-Administrator	8,500	
12	132725	42350	Lease Income-KenCom		46,124
13	120725	68020	Deductibles	200,000	
14	178517	41350	Interest Income		700
15	178517	42470	Receipts- State of Illinois		98,551
16	178517	51330	Salaries-Other	10,000	
17	178517	62150	Contractual Service	60,000	
18	178517	66550	Miscellaneous Expense	53,484	
18	174715	42970	Grant Award	427,400	
19	181308	41730	St Comp -Stipends		16,000
20	181308	51330	Salaries-Other	16,000	
21	140425	69760	Vehicle Purchase	265,411	
22	140425	40200	Transfer From Public Safety		580,702
23	132725	61040	Transfer to Public Safety Capital Improvement	580,702	
24	132616	65160	GPS Monitoring	15,000	
25	136020	42250	Revenue		15,000
26	120925	66930	Distribution	317,500	
27	120925	66910	Community Nutrition Network	32,500	
28	120925	66890	Fox Valley Older Adult Services	60,000	
29	120925	66930	Oswegoland Senior Inc	75,000	
30	120925	66860	Paririe State Legal	10,000	
31	120925	66730	Senior Service Associates	128,000	
32	120925	66770	VNA HealthCare	12,000	

Journal Entries

No.	Org	Object	Description	Debit	Credit
1	11001516	64810	Statutory Expense		11,891
2	174715	70030	Equipment	11,891	
3	140425	62160	Equipment		13,923
4	140425	69760	Vehicle Purchase	13,923	
5	178103	62160	Equipment		73,532
6	174715	70030	Equipment	73,532	
7	11001516	64810	Statutory Expense		4,075
8	174715	70030	Equipment	4,075	
9	11001516	64810	Statutory Expense		3,304
10	174715	70030	Equipment	3,304	
11	11001516	64810	Statutory Expense		465
12	174715	70030	Equipment	465	
13	11001516	64810	Statutory Expense		358
14	174715	70030	Equipment	358	
15	132616	65160	GPS Monitoring		15,000
16	136020	42250	Revenue	15,000	



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/4/2024
Subject: Kendall County Fiscal Year 2023-24 Annual Budget
Prepared by: Jennifer Breault, Finance and Budget Analyst
Department: Administration

Action Requested:

N/A

Board/Committee Review:

N/A

Fiscal impact:

N/A

Background and Discussion:

This is the final Fiscal Year 2023-24 Annual Budget that will be posted to the County Website, which also include final 2023 numbers.

Staff Recommendation:

N/A

Attachments:

<https://www.kendallcountyil.gov/transparency/financial-reports/fiscal-budgets>



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/4/2024
Subject: FY24-FY26 ARPA
Prepared by: Jennifer Breault, Finance and Budget Analyst
Department: Administration

Action Requested:

N/A

Board/Committee Review:

N/A

Fiscal impact:

N/A

Background and Discussion:

All American Rescue Plan Act (ARPA) funds need to be allocated by 12/30/2024 and spent by 12/30/2026. This is a overview of what has been spent from FY21-Current, as well as, future allocations.

Staff Recommendation:

N/A

Attachments:

ARPA FY24-26 Discussion

American Rescue Plan Act (ARPA) Overview

6/4/2024

Beginning Balance \$ **25,054,796**

Expenditures

1 FY21 Expenditures	\$ 2,389,878	
2 FY22 Expenditures	4,221,338	
3 FY23 Expenditures	14,320,639	
4 FY24 Expenditures - May 2024	1,658,776	
Total Expenditures Currently Spent		<u>22,590,631</u>

Current Balance May 2024 \$ **2,470,876**

Future Allocations

5 FY24 Salaries	\$ 372,962	
6 FY24 Benefits	66,522	
7 FY24 Capital	195,000	
8 Mental Health Court	20,000	
9 Kendall Office Building #2 HVAC/Sewer & Water	206,770	
10 Broadband	1,069,622	
11 Kendall Office Building #1 HVAC/Sewer & Water	500,000	
12 Animal Control HVAC	40,000	

Total Allocation FY24-26 \$ **2,470,876**

FY26 Ending Balance \$ -



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/4/2024
Subject: Discussion of FY25 Budget Calendar, FY24 Revenue Report, and FY25 Budget Parameters
Prepared by: Latreese Caldwell, Deputy County Administrator
Department: Administration

Action Requested:

Discussion Only

Board/Committee Review:

Finance Committee Review

Fiscal impact:

Financial impact of budget increases for FY25 costs for personnel, capital, commodity, contract, debt, reserves on FY24 \$122.0 Million Kendall County Budget

Background and Discussion:

Kendall County's Administration Department has been moving towards a GFOA award winning budget for 4 years. GFOA criteria improve public understanding and transparency in the County's budget document. Administration will be requesting Department Heads and Elected Officials include a narrative of goals, objectives and benchmarks for their respective departments. Departments will also be asked to verify headcounts and position titles to be compared and verified with Tyler Munis counts. Finally, to gain a better understanding of capital needs, departments will be asked to submit a proposed 5-year capital plan for review.

FY25 Budget Calendar

Key dates include:

- 7/1/2024 Department Heads and Elected Officials begin entering budgets and 5-Year capital plans
- 8/19/2024 Budgets and Capital plans due
- 8/26-8/30/2024 Meetings with Finance Chairman and Administration
- 9/20/2024 Budget Hearings

FY24 Revenue Report

Expected new dollars from property taxes applying PTELL criteria is \$1.460 million driven in large part by new growth. Of that amount, \$574,000 is from CPI increase.

FY24 General Fund Revenue is expected to grow at rates exceeding inflation. At the six-month mark, revenue is 5% ahead of budget expectation.

At the six-month mark, FY24 General Fund Expenditure is trending at 5% below budget expectation.

The General Fund pays nearly 80% of all Kendall County salaries.

FY25 Salaries

Each year, the Finance Committee sets salary parameters. These parameters should consider the ability to recruit and retain a strong and effective workforce and the County's overall financial condition. Approximately 1/3rd of the County's workforce's compensation is governed by union contracts. The remaining 2/3rd of workforce's salary funds are set annually through the budget process.

Looking at historical data, the current four-year average annual increase for non-union positions is 2.56%. The average CPI over the past four years was 4.5%. Across union contracts in effect, the average FY24 increase was 3.02%, not including market adjustments made in the Circuit Clerk contract. Looking at private sector compensation aggregate data, the projected calendar year 2024 wage increases in the private sector ranged from 3.5% to 4.5%. These factors would point to an average salary increase in the 3.5% to 4.5% range, however flexibility across positions is likely warranted based on market trends, County need, and targeting resources to retain high quality employees.

To that end, staff is also currently gathering comparable salary data to help guide salary discussions throughout the budget process. It is staff's goal to use this along with overall market data to determine if any specific salary modifications may be needed to support recruitment and retention.

Staff Recommendation:

The Finance Committee will review the FY25 budget calendar, a six-month revenue report and begin discussion of FY25 budget parameters. Staff requests input from the Committee on any additional information it may need in order to set budget parameters at the next regularly scheduled Finance Committee meeting on June 27.

Attachments:

FY24 Monthly Revenue, FY25 PTEL, GF Expenditures less salaries

FY25 Budget Approval Calendar

Date	Responsible Party/Meeting	Time	Task
JUN	6/24/2024		
	Admin & User Departments/Offices		Prepare salary spreadsheets
	6/27/2024	Finance Committee	4:00pm
			Establish FY25 Budget Criteria and Authorize FY25-FY29 Capital Budget Process
	6/28/2024	Administration	
			Send FY25 Capital Plan Process (FY25-FY29) and Budget Criteria
JUL	7/1/2024	*DHEOs	
			End Users enter budgets and salaries
	7/11/2024	COW	4:00pm
	7/16/2024	County Board Meeting	9:00am
	7/25/2024	Finance Committee	4:00pm
AUG	8/6/2024	County Board Meeting	6:00pm
	8/19/2024	*DHEOs	
			FY25-FY29 Capital Plan budgets due
	8/19/2024	*DHEOs	
			Operations budgets due including salaries
	8/20/2024	County Board Meeting	9:00am
	8/26-8/30	*DHEOs	
			DHEO meets with Admin and Finance Chairman
	8/29/2024	Finance Committee	4:00pm
SEP	9/3/2024	County Board Meeting	6:00pm
	9/12/2024	COW	4:00pm
	9/17/2024	County Board Meeting	9:00am
	9/20/2024	COW/Finance Committee	8:30am
			Budget Hearings-TBD
	9/23/2024	Admin	
			Run Notice for Public Inspection of Tentative Budget Ad
	9/26/2024	Finance Committee	4:00pm
			Approves Tentative Budget and Forward to County Board
OCT	10/1/2024	County Board Meeting	6:00pm
			Approve Tentative Budget at least 15 days prior to final action
	10/10/2024	COW	4:00pm
			Discuss FY25 Budget- Forward final budget to County Board
	10/15/2024	County Board Meeting	9:00am
	10/24/2024	Admin	
			Sends FY25 salaries to Ferko for Total Compensation Package; she must post \$150k salary/benefits 6 days prior to Nov 7 budget approval
	10/24/2024	Finance Meeting	5:00pm
			Discuss FY25 Budget- Forward final budget to County Board
NOV	11/1/2024	Admin	
			calculate levy; place black box ad in Beacon News for November 27, 2024
	11/6/2024	County Board Meeting	6:00pm
			Approve Budget
	11/14/2024	COW	4:00pm
			Discuss FY24 Budget- Forward final budget to County Board
	11/19/2024	County Board Meeting	9:00am
			Levy hearing and approval
	11/19/2024	Admin	
			Run levy ad before levy hearing (less than 14 days more than 7 days before levy hearing)
	11/27/2024	Finance Meeting	4:00pm
DEC	12/3/2024	County Board Meeting	6:00pm
	12/12/2024	COW	4:00pm
	12/17/2024	County Board Meeting	9:00am
			Last day to certify Levy on or before the last Tuesday in December
	12/26/2024	Finance Meeting	4:00pm

*DHEOs = Department Heads & Elected Officials

FY24 Monthly Revenue Summary

	Current Year Analysis Measures : Surplus/ (Deficit)				Prior Year Analysis Measures: Growth / Contraction		
	Budget	YTD REV	% Collected	over (under)	FY23 YTD	FY24 YTD	% Δ
				budget			
1 PPRT	915,000	387,660	42%	-7%	444,826	387,660	-13%
2 St Income	3,208,685	2,124,316	66%	16%	1,953,010	2,124,316	9%
3 Sales Tax	600,000	366,065	61%	11%	318,826	366,065	15%
4 .25 Cent Tax	3,280,000	1,545,821	47%	-3%	1,456,061	1,545,821	6%
5 Use Tax	810,000	332,068	41%	-9%	371,619	332,068	-11%
6 Franchise Tax	149,432	100,736	67%	18%	107,198	100,736	-6%
7 Cannabis Tax	75,000	134,651	180%	130%	16,377	134,651	722%
8 Co Real Estate	450,000	215,120	48%	-2%	189,719	215,120	13%
9 Co Clerk Fees	350,000	108,540	31%	-19%	129,984	108,540	-16%
10 Cir Clerk Fees	1,000,000	627,321	63%	13%	590,660	627,321	6%
11 Corr Board & Care	136,875	39,825	29%	-21%	204,480	39,825	-81%
12 Fed Inmate Rev	503,700	126,040	25%	-25%	204,480	126,040	-38%
13 SH Fees	107,250	67,873	63%	13%	55,705	67,873	22%
14 Fines & Forfeits	260,000	212,556	82%	32%	187,919	212,556	13%
15 Building Permit Fees	85,000	51,643	61%	11%	42,318	51,643	22%
16 Interest Income	650,000	1,031,921	159%	109%	559,798	1,031,921	84%
				over (under)			
	Budget	YTD REV	% Collected	budget	FY23 YTD	FY24 YTD	% Δ
PSST	8,000,000	2,775,198	35%	-15%	2,708,738	2,775,198	2%
MFT	2,750,000	1,242,523	45%	-5%	1,159,861	1,242,523	7%

	FY23 PTELL Calculation	New Dollars
	3.4%	
CPI		
New Construction	\$ 105,093,359	New Construction amount \$ 105,093,359
Rate Setting EAV	\$ 5,032,182,360	x Limiting rate 0.005466
		= New Construction portion \$574,443
Previous Year Actual Extension	26,046,026	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	26,046,026	Previous Year Net Extension \$ 26,046,026
Previous Year Net Extension	26,046,026	x CPI 3.4%
x CPI Factor (1+CPI)	1.0340	= Previous Year Net Extension portion \$885,565
= Numerator	26,931,590	
Estimated New Year EAV	5,032,182,360	
Less Estimated New Construction	(105,093,359)	
= Est. Net New Year EAV (Denominator)	4,927,089,001	
<u>Previous Year Extension x CPI (Numerator)</u>	26,931,590	
<u>New EAV - New Construction (Denominator)</u>	4,927,089,001	
= Limiting Rate	0.005466	
Estimated New Year Rate Setting EAV	5,032,182,360	
x Limiting Rate	0.005466	
New Year Net Extension	27,506,033	
Less Previous Year Net Extension	(26,046,026)	
Capped Levy: Estimated New dollars	1,460,008	Est. Total New Dollars \$1,460,008
Net Extension addtl levy	27,506,033	
Total Extension	27,506,033	
Previous Year Rate Setting EAV	4,602,340,505	
Current Year Rate Setting EAV (Est.)	5,032,182,360	
EAV Increase/(Decrease)	429,841,855	
	9.34%	

GENERAL FUND EXPENDITURE SUMMARY

Expenditures Less Salaries

BUDGET

DESCRIPTION	2024	1%	1.50%	2.00%
EXPENSES				
Administrative Services	64,741	65,388	65,712	66,036
Auditing & Accounting	258,500	261,085	262,378	263,670
Board of Review	15,820	15,978	16,057	16,136
CASA Expenditures	12,000	12,000	12,000	12,000
Circuit Court Clerk	207,700	209,777	210,816	211,854
Circuit Court Judge	183,392	185,226	186,143	187,060
Combined Court Services (Probation)	235,800	238,158	239,337	240,516
Coroner	77,950	78,730	79,119	79,509
Corrections	923,350	932,584	937,200	941,817
County Assessments	95,410	96,364	96,841	97,318
County Board	21,188	21,400	21,506	21,612
County Clerk & Recorder & Bonds	32,322	32,645	32,807	32,968
Election Costs	455,818	460,376	462,655	464,934
Emergency Management Agency	18,830	19,018	19,112	19,207
Facilities Management	649,642	656,138	659,386	662,634
Farmland Review Board	353	357	358	360
Jury Commission	87,450	88,325	88,762	89,199
Merit Commission	44,927	45,376	45,601	45,826
Planning, Building & Zoning	46,650	47,117	47,350	47,583
Postage County Building	130,878	132,187	132,841	133,496
Public Defender	58,280	58,863	59,154	59,445
Regional Office of Education	99,929	100,928	101,428	101,928
Sheriff	648,372	654,856	658,098	661,339
Soil & Water Conservation District Grant	55,000	55,000	55,000	55,000
State's Attorney	229,250	231,542	232,689	233,835
Technology Services	504,064	509,105	511,625	514,145
Treasurer	55,500	56,055	56,333	56,610
Human Resource	22,629	22,855	22,968	23,081
Utilities	789,730	797,627	801,575	805,524
TOTAL EXPENDITURES	6,025,473	6,085,058	6,114,851	6,144,643
Difference		59,584.73	89,377.10	119,169.47