



COUNTY OF KENDALL, ILLINOIS
FINANCE AND BUDGET
Kendall County Office Building, 111 W. Fox Street
County Board Room 209, Yorkville, IL 60560
Thursday, June 27, 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 May 30, 2024 and June 04, 2024
5. Approval of Claims
6. Committee Reports and Updates
 - A. Personnel Reports (Pg. 8)
 - B. ARPA Update (Pg. 10)
7. New Committee Business
 - A. ***MOTION (Forward to County Board):** Approval of Budget Amendment for Pace Scheduling Software for the Sheriff's Office
 - B. ***MOTION (Forward to County Board)** Review of Amendment to the Eldamain Road IGA with the City of Plano and United City of Yorkville (Pg. 11)
 - C. Approval of FY2024 Opioid Fund Applications
 - D. ***MOTION (Forward to County Board)** Discussion and Approval of Ordinance Establishing Budget Process Guidelines for Budgeted Positions (Pg. 20)
 - E. FY24-FY26 ARPA (Pg. 37)
 - F. Revenue Report
 - G. ***MOTION (VV)** Discussion and Approval of FY25 Budget Parameters (Pg. 38)
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, May 30, 2024

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:00 p.m.

Roll Call

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

With Three (3) members present a quorum was established.

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Breault, Jill Ferko

Approval of Agenda – Member DeBolt made a motion to approve the agenda, second by Member Kellogg. **With 3 members present voting aye, the motion carried by a vote of 3- 0.**

Approval of April 25, 2024, And May 16, 2024, Finance & Budget Committee Meeting Minutes – Member Kellogg made a motion to approve the minutes, second by Member DeBolt. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

Approval of Claims – Member Kellogg made a motion to forward the approval of the claims to the next County Board meeting, second by Member DeBolt. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

Committee Reports and Updates

- A. **Personnel Reports** - Treasurer Jill Ferko provided the committee with the Treasurer’s Employee Status report and is included in the packet. (pg.6)

- B. **ARPA Update** – Jennifer Breault provided the committee with municipalities who have received ARPA funds of where their balance remaining is. (pg.11)

Accounting and Auditing Company Presentations

A. Mack & Associates, P.C. – Tawnya Mack
Tawnya Mack and Laurie Pope presented to the committee Mack & Associate’s proposal for auditing services. Mack & Associates is an accounting firm that specializes in providing comprehensive auditing services to many governmental entities. The firm is staffed with about 16 people. Ms. Mack spoke about the audit planning approach for Kendall County’s year end. Preparations would start in September with completion by March/April. Mack & Associates is an active member of AICPA, Illinois CPA Society, and Governmental Auditing Quality Control Center. Other Counties that utilize Mack & Associates for auditing services are Grundy County, LaSalle County, And Livingston County.

Q&A from Committee Members

Q: About how many employees?

Answer: 8 dedicated to Kendall County audit team. 12-16 total staff.

Q: You can efficiently manage all clients at the same time?

Answer: Currently the office is wrapping up 35 audits. The nice thing is they all have different year ends.

Q: Do you take priority one over the other?

Answer: 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.

Q: Do you audit private entities or is it only public/government?

Answer: 95% of audits performed are government.

Q: 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?

Answer: 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.

Q: What triggers extra costs?

Answer: 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.

B. Sikich, LLP – Anthony Cervini & Nick Bava

Anthony Cervini and Nick Bava, both Resource Principals for Sikich, presented to the Committee Sikich's audit service proposal. Sikich is a global company that specializes in accounting, advisory, technology and managed services. Mr. Cervini spoke about the staff that would be involved in the audit process for Kendall County. Sikich ranks within the Country's top 30 largest Certified Public Accounting firms. Current counties that Sikich works with are Stephenson County, Union County, McDonogh County, Ogle County, and Peoria County with previous economic development with several other Illinois Counties. Nicke Bava spoke about Sikich's three phases of the audit process. Preliminary planning meeting (September/October), Audit Planning and Preliminary Work (completed by December 20) and Final Field Work (Completed by January 5). Mr. Cervini closed the presentation by stating that Sikich has a proven track record of meeting and exceeding deadlines established by their clients.

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.

New Committee Business

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

The Kendall County Sheriff's Office and Judiciary submitted an application for the use of opioid funds. Applications provided in packets, pages 12-21.

Member Kellogg made a motion to approve, second by Member DeBolt. **With three (3) members present voting aye, the motion carried 3- 0.**

B. *DISCUSSION Kendall Area Transit FY2025-FY2027 Payment

The Kendall Area Transit was receiving funds from the General Fund as well as Senior Levy, with a consensus starting in fiscal year 2025 all funds deposited to KAT will be from the senior levy. In the budget year 2025 there will be an increase in the senior levy of \$25,500 and a decrease in general fund of \$25,500. (pg.22-32)

Old Committee Business – Committee discussed the status of the KAT facility funds from IDOT. The County has been awarded 4 million dollars, but IDOT is still working on releasing funds.

Chairman's Report – None

Public Comment – None

Executive Session - None

Items for County of the Whole – None

Items for County Board

- Approval of Claims

Adjournment – Member DeBolt made a motion to adjourn the Finance and Budget Committee meeting, second by Member Kellogg. **With three (3) members present voting aye; the meeting was adjourned at 4:50p.m. by a vote of 3- 0.**

Respectfully submitted,
Nancy Villa
Executive Administrative Assistant and Recording Clerk

**COUNTY OF KENDALL, ILLINOIS
SPECIAL FINANCE & BUDGET COMMITTEE
Meeting Minutes for Tuesday, June 04, 2024**

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 5:02 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, Matt Prochaska, Jill Ferko

Approval of Agenda – Member Kellogg 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.**

New Committee Business

A. *DISCUSSION: Discussion of \$3,000 Stipend for Circuit Clerk in Charge – Traffic

Circuit Clerk Matt Prochaska explained to the committee that Circuit Clerk staff are part of the union (excluding managers). The agreement was created as part of the prior union negotiations. This will give a new title and position from Clerk-Deputy to Clerk-in Charge. The Clerk-in-Charge acts in a supervisory and training role of new employees. The employee will receive a \$3000 stipend (\$1.54 every hour worked as Clerk-in Charge not to exceed 1950 hours per calendar year).

B. *MOTION (VV to COB): Discussion and Approval of Ordinance Establishing Budget Process Guidelines for Budgeted Positions

Chair Gengler stated that this agenda item will be for general discussion only at this time, when the ordinance is complete the item will come back to the committee for approval. County Administrator Christina Burns explained what this means in practice as we look at both management of the organization through an HR perspective and keeping track of personnel along with managing the budget side. Human Resources Director Leslie Johnson, Christina Burns and Latreese Caldwell are putting a process together that ensures a more comprehensive understanding of the number and types of positions in each department and then tracking this position from a budgetary process. This is a more robust process to improve tracking and accountability than what was done previously. Chair Gengler stated that this ordinance is modeled after and has been vetted by two other Illinois counties. The process will take place hopefully before the next budget season and the committee will have an opportunity to discuss and approve the process.

C. *MOTION (VV to COB): Discussion and Recommendation for Accounting and Auditing Company RFP

Discussion ensued by the committee on the pros and cons of each of the Accounting/Auditing firms that presented at the last Finance & Budget committee meeting. The consensus of the committee is to stay with Mack & Associates, P.C. as this is the better option for the County at this time. Deputy Administrator Latreese Caldwell stated that the contract would be for three years, then the firm can get one-year extensions for two years.

Member Kellogg made a motion for Approval of an Ordinance of an Agreement Between County of Kendall, Illinois and Mack & Associates for three year Audit Contract to be forwarded to the June 18,2024 County Board meeting, second by Member DeBolt. **With five (5) members present voting aye, the motion carried by a vote of 5 -0.**

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

Deputy Administrator Latreese Caldwell directed the committee to pages 22-26 of the packet provided for the actual ordinance authorizing a budget amendment to the Kendall County Fiscal Year 2024 budget. This first budget amendment provides: per 6-month fund balance resolution 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 causing an increase in capital expenditure. Social Service for Seniors budget allocation of expenditures.

Member Wormley made a motion for Approval of an Ordinance Approving a Budget Amendment #1 for the Kendall County Fiscal Year 2023-24 Annual Budget and Appropriations to be forwarded to the June 18, 2024 County Board meeting, second by Member Peterson. **With five (5) members present voting aye, the motion carried by a vote of 5 - 0.**

E.*DISCUSSION: Kendall County Fiscal Year 2023-24 Annual Budget

Financial Analyst Jennifer Karales explained that the budget is attached in a separate document. This is the final Fiscal Year 2023-24 Annual budget that will be posted to the County website, this does include final 2023 numbers. This budget is using the Gravity software which allows for a more searchable document and end-user friendly format.

F.*DISCUSSION: FY24-FY26 ARPA

Financial Analyst Jennifer Karales directed committee to page 29 of the packet, this is an American Rescue Plan Act (ARPA) overview of expenditures and future allocations. If money is not spent by the entities that received money for the project specified, this money will need to be returned to the County. Ms. Karales sends out quarterly inquiries to recipients of ARPA funds to see where they are with their projects.

G.*DISCUSSION: FY25 Budget Calendar

Deputy Administrator Latreese Caldwell briefed the committee that Kendall County's Administration Department has been moving towards a GFOA award winning budget for four years. GFOA criteria improve public understanding and transparency in the County's budget document. Administration will be requesting Department Heads and Elected Officials to include in their budget 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. Key dates for the budget process are included in the packet on page 32. The budget hearings will be held on September 20, 2024 for one day only with the goal to make this process more efficient for all parties.

H.*DISCUSSION: Revenue Report

Deputy Administrator Latreese Caldwell briefed the committee that 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. The PTELL (Property Tax Extension Limitation Law) calculation is included in the packet on page 34. Ms. Caldwell explained the 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 FY24 monthly revenue summary can be found on page 33 of the packet. The General Fund pays nearly 80% of all Kendall County salaries.

I.*DISCUSSION: FY25 Budget Parameters

County Administrator Christina Burns spoke to the committee about the FY25 budget parameters, looking to the committee at the next Finance & Budget meeting on June 27, 2024 to set the salary parameters. This will provide direction to all the departments/offices as they prepare their budgets. The General Fund pays nearly 80% of all Kendall County salaries.

Old Committee Business – None

Chairman’s Report – None

Public Comment – None

Executive Session - None

Items for County of the Whole – None

Items for County Board

- Approval of an Ordinance of an Agreement Between County of Kendall, Illinois and Mack & Associates for three year Audit Contract – under Finance on June 18, 2024 County Board agenda
- Approval of an Ordinance Approving a Budget Amendment #1 for the Kendall County Fiscal Year 2023-24 Annual Budget and Appropriations – under Finance on June 18, 2024 County Boar agenda

Adjournment – Member DeBolt made a motion to adjourn the Finance and Budget Committee meeting, second by Member Wormley. **With five (5) members present voting aye; the meeting was adjourned at 5:47 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 5.17 2024

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
New Hires:						
Eleanor Engel	PBZ	5/28/2024	Intern	\$14.50 / Hour	PBZ	11001902
Julia Lietz	FP	5/22/2024	Seasonal Nature Camp Instr.	\$14.50 / Hour	FP	190011
Jack Lia	GIS	5/15/2024	Intern	\$15.00 / Hour	GIS	131712
Abigail McCune	FP	5/17/2024	Horsemanship Instructor	\$14.00 / Hour	FP	190011
Brianna Allen-Thompson	Highway	5/21/2024	Summer help	\$16.00 / Hour	Hwy	120207
Tyler Murray	Admin	5/16/2024	Intern	\$15.00 / Hour	Admin	11000530
Cindy Tilt	FP	5/21/2024	Horsemanship Instructor	\$14.00 / Hour	FP	190011
Neal Serena	Circuit Clerk	5/16/2024	Intern	\$15.00 / Hour	Circuit Clerk	11000314
Tyler Aters	Highway	5/20/2024	Summer help	\$16.00 / Hour	Hwy	120207
Jacob DeVol	FP	5/22/2024	Seasonal Nature Camp Instr.	\$14.50 / Hour	FP	190011
Eric Ross	Highway	6/5/2024	Summer help	\$30.00 / Hour	Hwy	120207
Conner White	Treasurer	6/3/2024	Intern	\$15.00 / Hour	Treasurer	11000825
Jozelle Filippi	FP	6/11/2024	Seasonal Nature Camp Instr.	\$14.50 / Hour	FP	190011
Union/Step Increases:						
Brian Baird	Corrections	5/23/2024	May increase	Increase from \$98,656.78 to \$ 98,968.78	Corrections	11002010
Mark Snead	Corrections	5/24/2024	May increase	Increase from \$113,979.85 to \$114,291.85	Corrections	11002010
Eric Buis	Corrections	6/5/2024	June increase	Increase from \$98,344.78 to \$ 98,656.78	Corrections	11002010
Samual Markusic	Patrol	6/3/2024	June increase	Increase from \$74,028.65 to \$77,825.13	Patrol	11002009
Title / Salary Changes:						
Brian Evans	Sheriff	5/28/2024	Transfer from Patrol to Corrections	No change		
Jessica Karales	Highway	6/3/2024	Hourly Increase	\$22.00 / Hr to \$23.00 / Hr	Highway	120207
Danielle Lewis	SAO	5/30/2024	Additional on call stipend	Increase from \$38,760.00 to \$40,510.00	SAO	11002120
Fran Klaas	Highway	5/20/2024	Pay increase per State of Illinois	increase from \$136,230 to \$140,000	Highway	120207
Luke Lanehart	Corrections	5/20/2024	Pay Increase	Increase from \$45,000 to \$47,018	Corrections	11002010
Nancy Velez	Corrections	5/20/2024	Promotion to Commander	Increase from \$112,419.85 to \$118,500.00	Corrections	11002010
Ryan Phelps	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$103,324 to \$108,324	SAO	11002120
Jennifer Cusack	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$94,765 to \$99,765	SAO	11002120
Matthew Karstens	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$82,310 to \$87,310	SAO	11002120
Brenda Karales	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$143,445 to 148,445	SAO	11002120

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
Title / Salary Changes:						
Andrea Boyle	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$117,627 to \$122,627	SAO	11002120
James Webb	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$118,185 to \$123,185	SAO	11002120
Frank Gorup	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$124,987 to \$129,987	SAO	11002120
Morgan Young	SAO	6/1/2024	Increase for Safe-T Act	Increase from \$87,645 to \$92,645	SAO	11002120
Wrigley Page	Sheriff	12/1/2023	Pay increase	Increase from \$15.00 to \$18.00 / Hour	Sheriff	11002009
Pamela Hurtig	KenCom	5/18/2024	Promotion to Deputy Director	Increase from \$111,738.47 to \$114,904.88	KenCom	910024
Terminations:						
John Pilmer	Highway	5/24/2024	Termination		Highway	120207
Zach Russo	Highway	5/24/2024	Termination		Highway	120207
Alan Kennedy	SAO	5/28/2024	Termination		SAO	11002120
Vivan Ellis	SAO	5/28/2024	Termination		SAO	11002120
Benjamin Seppelfrick	Highway	5/24/2024	Termination		Highway	120207

ARPA Outstanding Projects

Date I followed up	Next Date to reach out	Name	Amount Awarded	Amount Spent	Balance Remaining	Date Funds need to be spent	Notes
5/1/2024		Oswego Senior Center	\$ 6,000	\$ 6,000	\$ -	5/7/2024	Spent all
5/1/2024		Senior Service	6,000	6,000	-	5/7/2024	Spent all
5/28/2024		KC Health Department	30,000	30,000	-	11/30/2024	Spent all
5/1/2024	8/30/2024	Fox Valley YMCA	94,956	-	94,956	12/20/2024	Gathering bids completed in summer
5/1/2024	8/30/2024	City of Plano	325,000	-	325,000	12/20/2024	Gathering bids completed in August
5/1/2024	8/30/2024	Village of Lisbon	45,000	-	45,000	12/20/2024	Should Be Completed August
5/1/2024	8/30/2024	Lisbon Township	32,738	-	32,738	12/20/2024	Should Be Completed September
5/28/2024	8/30/2024	Village of Oswego	225,000	16,732	208,268	12/20/2024	
5/28/2024	8/30/2024	Steward Township	32,639	-	32,639	12/20/2024	
5/1/2024	8/30/2024	Kendall County Fairgrounds	29,345	-	29,345	12/20/2024	Gathering bids completed in August
5/1/2024	8/30/2024	Village of Newark	58,875	-	58,875	12/20/2024	Gathering bids completed in August
6/1/2024	8/30/2024	Boulder Hill	2,000,000	2,529,194	-	12/20/2024	Spent all
5/28/2024	8/30/2024	Village of Oswego	500,000	35,426	464,574	12/20/2024	
6/1/2024	8/30/2024	Drainage District-Yorkville	500,000	-	500,000	12/20/2024	Contract done 388,500
5/28/2024	8/30/2024	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>\$ 2,623,353</u>	<u>\$ 1,879,895</u>		



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/27/2024
Subject: Eldamain IGA amendment
Prepared by: Christina Burns, County Administrator
Department: Administration

Action Requested:

Review draft amendment to the IGA between Kendall County, City of Plano and City of Yorkville regarding recapture of Eldamain Road reconstruction

Board/Committee Review:

The IGA was adopted by the County Board on March 15, 2011

Fiscal impact:

Total recapture amount will be reduced in accordance with the original IGA based on received grant funding

Background and Discussion:

In 2011, the County approved an intergovernmental agreement with the City of Yorkville and City of Plano to fund the reconstruction of Eldamain Road from Menards to Galena Road. As the lead agency, the County agreed to fund the project with the agreement that the municipalities would pass on those redevelopment costs proportionately to the future benefiting developments.

The IGA was drafted based on project costs and was never subsequently amended to reflect actual costs and grant funds received. After incorporating the grant funds, the IGA will amend recapture amounts to \$161.85 per lineal for Yorkville down from \$336.59, and reduce Plano's recapture amount to \$16.74 per foot from \$34.85 per foot. The reductions are calculated based on provisions in the original agreement.

Staff Recommendation:

Review and forward to County Board for approval pending approval by the City of Plano and City of Yorkville

Attachments:

- Amendment to the March 15, 2011 Intergovernmental Agreement between Kendall County, City of Plano, and City of Yorkville Governing the Reconstruction of Eldamain Road from Menards to Galena Road
- Intergovernmental Agreement between Kendall County, City of Plano, and City of Yorkville approved March 15, 2011

**AMENDMENT TO THE MARCH 15, 2011 INTERGOVERNMENTAL AGREEMENT
BETWEEN KENDALL COUNTY, CITY OF PLANO, AND CITY OF YORKVILLE
GOVERNING THE RECONSTRUCTION OF ELDAMAIN ROAD FROM MENARDS
TO GALENA ROAD**

THIS AMENDMENT modifies the intergovernmental agreement between Kendall County (“*County*”), City of Plano (“*Plano*”), and City of Yorkville (“*Yorkville*”) approved March 15, 2011 (the “*Agreement*”). For purposes of this Amendment, the County, Plano, and Yorkville shall hereinafter collectively be referred to as the “*Parties*.”

RECITALS

WHEREAS, in 2011, the Parties entered into the Agreement, which set forth the obligations among the parties for sharing the costs of certain improvements to Eldamain Road; and

WHEREAS, under the Agreement, the County would be lead agency and make all payments for the improvements, the total cost of which was estimated to be \$6.3 million; and

WHEREAS, according to paragraph 5 of the Agreement, Plano and Yorkville were to reimburse the County for their shares of the project cost by collecting fees pursuant to recapture agreements when the property along Eldamain Road was developed and annexed into the municipalities; and

WHEREAS, because Plano had already expended \$3.4 million for improvements to Eldamain Road pursuant to a boundary agreement between Plano and Yorkville, Plano would not be obligated to make any contribution under the Agreement until Yorkville’s contributions under the Agreement had exceeded \$3.4 million; and

WHEREAS, based upon 2011 estimates and as set forth in paragraph 9 of the Agreement, Yorkville’s share of the project cost subject to reimbursement was assessed at \$336.59 per lineal foot of frontage on the east side of Eldamain Road (11,290 lineal feet) and Plano’s share of the

project cost subject to reimbursement was assessed at \$34.85 per lineal foot of frontage on the west side of Eldamain Road (11,468 lineal feet); and

WHEREAS, the Agreement provided that in the event federal or state grant funds were used for the project, the municipal contributions would be reduced proportionally so that each municipality's contribution per foot would be as follows: Yorkville = $[1 - \text{Grant Funds}/\$6.3 \text{ million}] \times \336.59 ; Plano = $[1 - \text{Grant Funds}/\$6.3 \text{ million}] \times \34.85 ; and

WHEREAS, the Agreement provided that once the project was completed, the parties would execute an amendment to the Agreement incorporating the final as-built costs and adjusting the municipalities' allocations to reflect those as-built costs; and

WHEREAS, the final construction costs were \$6,741,761.70; and

WHEREAS, the County received grant funds of \$3.5 million; and

WHEREAS, using the formula from the Agreement and incorporating the final construction costs and the grant amount yield the following as the contribution due from each municipality:

Yorkville: $[1 - \$3,500,000/\$6,741,761.70] \times \$336.59 = \161.85 per foot

Plano: $[1 - \$3,500,000/\$6,741,761.70] \times \$34.85 = \16.76 per foot; and

WHEREAS, as directed by paragraph 10 of the Agreement, the parties now agree to amend the Agreement to adjust the reimbursement allocation, based on as-built costs and the receipt of grant funds and calculated in accordance with formula stated in paragraph 12 of the Agreement.

NOW, THEREFORE, the Agreement is amended as follows, effective upon acceptance by all Parties:

1. The foregoing recitals are hereby incorporated into this Amendment as if fully restated in this paragraph 1.
2. The share of Yorkville’s reimbursable project costs, estimated at \$336.59 per lineal foot in paragraph 9 of the Agreement, shall be \$161.85 per lineal foot, as calculated based on actual project costs and the County’s receipt of \$3.5 million in grant funds.
3. The share of Plano’s reimbursable project costs, estimated at \$34.85 per lineal foot in paragraph 9 of the Agreement, shall be \$16.76 per lineal foot, as calculated based on actual project costs and the County’s receipt of \$3.5 million in grant funds.
4. Except as specifically modified by this Amendment, the Agreement remains in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed by their duly authorized officers.

County of Kendall, a unit of local government
of the State of Illinois

City of Yorkville, a municipal
corporation of the State of Illinois

By: _____
Chair, Kendall County Board

By: _____
Mayor

Date: _____

Date: _____

Attest:

Attest:

County Clerk

City Clerk

City of Plano, a municipal
corporation of the State of Illinois

By: _____
Mayor

Date: _____

Attest:

City Clerk

DRAFT

16AM 11-07

INTERGOVERNMENTAL AGREEMENT

BETWEEN

KENDALL COUNTY, CITY OF PLANO AND CITY OF YORKVILLE

An agreement governing the reconstruction of Eldamain Road from Menards to Galena Road

WHEREAS, Kendall County, the City of Plano, and the City of Yorkville are all units of local government authorized to enter into intergovernmental agreements pursuant to the Intergovernmental Cooperation Act, 5 ILCS 220 et seq. and the Illinois Constitution Article VII Sec. 10, and;

WHEREAS, Kendall County, hereinafter referred to as County, has jurisdiction over Eldamain Road for its entirety, and;

WHEREAS, the County seeks to make certain improvements to Eldamain Road from the Menards Distribution Center north to Galena Road to address the growing capacity needs of the roadway, improve public safety and stimulate the economies of local municipalities, and;

WHEREAS, specific improvements for the proposed roadway include the construction of one lane of concrete pavement in each direction, all appropriate turning lanes, paved shoulders, a raised grass median, pavement markings and all other appurtenances necessary to complete the reconstruction of the roadway in accordance with County specifications, and;

WHEREAS, the City of Plano, hereinafter referred to as Plano, has corporate boundaries lying immediately adjacent to and West of the centerline of Eldamain Road; and City of Yorkville, hereinafter referred to as Yorkville, has corporate boundaries lying immediately adjacent to and East of the centerline of Eldamain Road, and;

WHEREAS, both Plano and Yorkville share the vision of the County to make improvements to Eldamain Road from the Menards Distribution Center to Galena Road for reasons aforesaid, and;

WHEREAS, said agencies desire to codify the terms of agreement as they relate to the cost of the project, the recapture of fees, the timing of repayment of fees and expenses, the dedication of necessary rights-of-way, the cost of engineering and any and all other items expressly identified and contained herein.

NOW, THEREFORE, in consideration of the mutual promises, obligations and undertakings set forth herein, the parties mutually agree as follows:

1. The above recitals are incorporated herein by reference.
2. The County will prepare or cause to be prepared all documents related to the reconstruction of Eldamain Road from the Menards Distribution Center north to Galena Road, including, but not limited to, engineering plans, specifications, estimates, contracts, bonds, and certificates of insurance, as well as all documentation required for accurate payment of all contractors and subcontractors working on the

3-18-11
sent 3
originals to
Tom
cc: John
Ma Dennis

project under the terms and conditions of the contract, identified by the County as Section 07-00096-00-RP, at no cost to Plano and Yorkville.

3. The County will acquire necessary rights-of-way for the project, identified as Section 07-00096-00-RP, at no cost to Plano and Yorkville. Plano and Yorkville shall be responsible for acquiring rights of way for future improvements as set forth in paragraph 11 below.
4. As lead agency, the County will cause the reconstruction of Eldamain Road to be completed in a timely manner, and will make payment(s) to those performing the work in accordance with the contract documents.
5. The parties mutually agree that the estimated cost to improve Eldamain Road is \$6.3 million. Said costs shall be divided and assessed equally between the County, Plano and Yorkville, with the municipal shares being assessed per lineal foot of frontage along Eldamain Road. It is the understanding of all parties hereto that the Municipal Corporations, Plano and Yorkville, will not be responsible to directly pay said fees, but shall collect fees pursuant to recapture agreements as permitted by law in any applicable annexation agreement from future municipal developments, and upon receipt of such fees from developers shall turn over those fees to the County as a recapture of costs for construction of the roadway.
6. The City of Plano and the United City of Yorkville have heretofore entered into a Boundary Agreement between the United City of Yorkville, Illinois, and the City of Plano, Illinois, a copy of which has heretofore been filed for record in the Office of the Recorder of Deeds of Kendall County as Document Number 200100005727 and Document Number 200500008114. Said Agreement between the cities provides, at Paragraph 7, for a cost sharing for future improvements to Eldamain Road.
7. Pursuant to the terms of Paragraph 7 of the Boundary Agreement, the City of Plano has already expended the sum of \$3,400,000.00 for improvements to Eldamain Road. The obligation of the City of Plano to contribute further to the costs to improve Eldamain Road contemplated by the Agreement shall not occur until such time as the United City of Yorkville has contributed from recapture fees not less than \$3,400,000.00 to the project as set forth in the following Paragraphs of this Agreement.
8. Based upon current estimates, the City of Plano's share of the costs of the project will be \$2,100,000.00 (1/3rd of \$6,300,000.00). Accordingly, based upon current estimates of cost, the contribution to be collected by the City of Plano will be in the sum of \$400,000.00.
9. Based upon current estimates, the share of the cost to be recaptured by the United City of Yorkville shall be assessed at \$336.59 per lineal foot of frontage on the East side of Eldamain Road (11,290.00 lineal feet) and that the share of the cost to be recaptured by the City of Plano shall be assessed at \$34.85 per lineal foot along the West side of Eldamain Road (11,468 lineal feet), and shall be paid to the County under the following terms. Plano agrees to make every reasonable effort to assess through recapture and collect not less than \$34.85 per lineal foot and Yorkville agrees

- to make every reasonable effort to assess through recapture and collect not less than \$336.59 per lineal foot from all developments in each respective community that have frontage on Eldamain Road between Menards Distribution Center and Galena Road, excluding those properties that have existing annexation agreements approved as of the date of the signing of this instrument. Collected fees shall be paid to the County not more than 180 days after recording of the final plat for any and all municipal developments that have frontage on Eldamain Road.
10. Upon completion of the improvements and the finalization of the computation of the costs of the project, the parties agree to execute an Amendment to this Agreement incorporating the final "AS BUILT" costs and adjusting, based upon final "AS BUILT" costs, the allocations set forth above.
 11. In order to accommodate future multi-lane improvements, Plano and Yorkville also agree to use their best efforts to acquire from all future developed properties with frontage along Eldamain Road and to grant to the County of Kendall, at no costs to the Cities, not less than 60' nor more than 75' of road right-of-way, measured from the centerline of Eldamain Road to the right-of-way line, along the entire frontage of all developed properties that have frontage along Eldamain Road, at the time of annexation or platting of said developing properties. The exact width of right-of-way required shall be designated by the County Engineer of Kendall County.
 12. In the event federal stimulus funds, or any other federal or state grant funds are allocated for the reconstruction of Eldamain Road, Section 07-00096-00-RP, the municipal share of recapture costs, identified above, shall be reduced proportionally for both Plano and Yorkville. Specifically, recapture costs per lineal foot shall be reduced to equal the following: Yorkville: $[1 - \text{Grant Funds} / \$6.3 \text{ million}] \times \336.59 ; Plano: $[1 - \text{Grant Funds} / \$6.3 \text{ million}] \times \34.85 .
 13. This Agreement is executed in triplicate and each party shall retain one completely executed copy, each of which is deemed an original.
 14. This Agreement represents the entire agreement between the parties and there are no other promises or conditions in any other agreement whether written or oral. This Agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by all parties.
 15. If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provisions of this agreement is invalid or unenforceable, but that by limiting such provision it becomes valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.
 16. This agreement shall be in full force and effect for a period of 20 years from the date of execution of the agreement.
 17. This Agreement may be terminated only by mutual consent of all of the parties acknowledged in writing.

IN WITNESS WHEREOF, the parties mutually agree to the terms and conditions contained herein.

FOR THE COUNTY

ATTEST

NAME John Purcell
TITLE County Board Chair
SIGNATURE J.P.
DATE 3/15/11

Debbie Gillette
County Clerk
Debbie Gillette
3/15/11

SEAL

FOR THE CITY OF PLANO

ATTEST

NAME Robert Hausler
TITLE Mayor of Plano
SIGNATURE Robert Hausler
DATE 2-28-2011

Deanna Brown
City Clerk
Deanna Brown
3-2-11

SEAL

FOR THE CITY OF YORKVILLE

ATTEST

NAME Valerie Burd
TITLE Mayor of Yorkville
SIGNATURE Valerie Burd
DATE 2/22/2011

Jacquelyn Milschewski
City Clerk
Jacquelyn Milschewski
2-8-2011

SEAL



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/27/2024
Subject: Ordinance Establishing Budget Process Guidelines for Budgeted Positions
Prepared by: Leslie Johnson, Human Resources Director
Department: Human Resources Department

Action Requested:

Discussion and approval of the Ordinance Establishing Budget Process Guidelines for Budgeted Positions

Board/Committee Review:

None

Fiscal impact:

None

Background and Discussion:

The attached draft ordinance establishes a budget process for all budgeted positions within County departments and elected offices subject to the County Board’s appropriations. This ordinance aims to provide a structured approach for managing personnel budget appropriations and approved headcounts, ensuring transparency and fiscal responsibility. Also, this ordinance seeks to provide the County with the ability to better forecast and budget for additional costs that may result from changes to approved headcounts such as technology upgrades, facility needs, and additional benefits costs.

Staff Recommendation:

Approval of the attached Ordinance Establishing Budget Process Guidelines for Budgeted Positions

Attachments:

1. Ordinance Establishing Budget Process Guidelines for Budgeted Positions
2. Workflow of Ordinance Establishing Budget Process Guidelines for Budgeted Positions

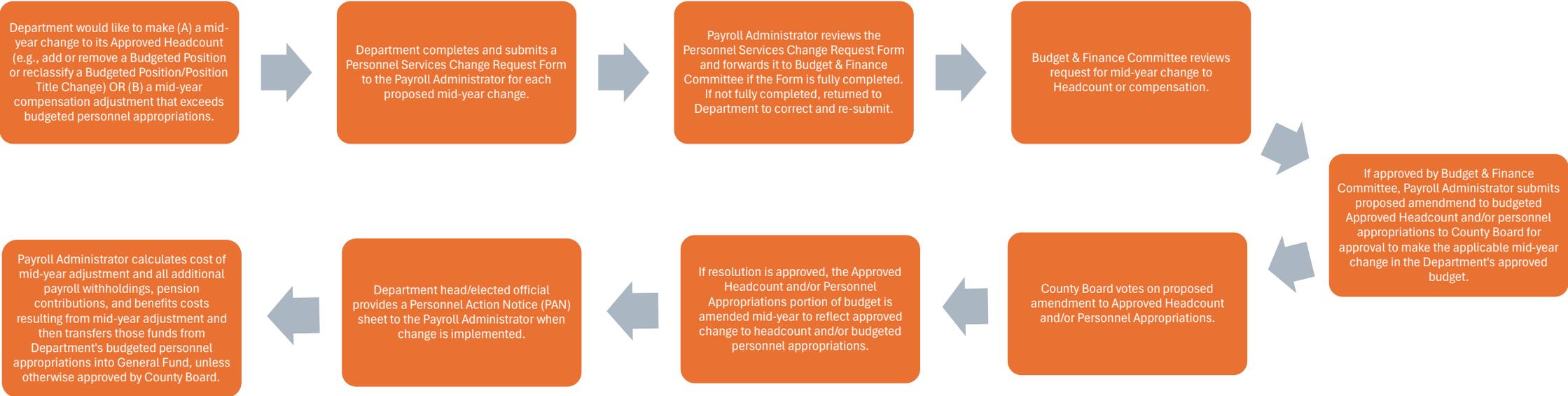
PROPOSED WORKFLOW FOR BUDGET PROCESS GUIDELINES FOR BUDGETED POSITIONS

WORKFLOW DURING BUDGET APPROVAL PROCESS



** Annual Staffing Plan must include all of the following: Each Budgeted Position's job description; the Department's updated organizational chart for new fiscal year; the job title for every approved Budgeted Position; the average # of hours to be worked each workweek by each Budgeted Position; the annual salary or hourly rate for each Budgeted Position; and all stipends, allowances, and other compensation to be provided to each Budgeted Position during the new fiscal year.*

WORKFLOW FOR MID-YEAR HEADCOUNT CHANGES



ORDINANCE ESTABLISHING BUDGET PROCESS GUIDELINES FOR BUDGETED POSITIONS

WHEREAS, the Kendall County Board is the fiscal authority for Kendall County (“County”) government; and

WHEREAS, the Kendall County Board is responsible for the management of County funds and financial operations of the County as well as the risk management functions of the County; and

WHEREAS, the Kendall County Board’s fiscal responsibility requires a systematic personnel budget appropriations procedure, which includes review and adjustment of budgeted salary amounts; determination of funds required for requested personnel actions and policy implementation; and equitable distribution of funds among departments and elected offices; and efficient oversight of personnel appropriations utilization throughout the budget period; and

WHEREAS, because the Kendall County Board has the exclusive power to appropriate funds and the corollary duty to exercise fiscal responsibility in the appropriation of public funds for expenditure, and because the Kendall County Board seeks to promote employment best practices, pay equity, and high-quality services to the public in consideration of financial stability, the Kendall County Board adopts the below Ordinance Establishing Budget Process Guidelines for Budgeted Positions;

NOW, THEREFORE, BE IT ORDAINED, by the Kendall County Board as follows:

SECTION 1: Recitals. The foregoing recitals are incorporated into and made a part of this Ordinance as the findings of the Kendall County Board.

SECTION 2: Applicability. The provisions of this Ordinance apply to all County departments and elected offices whose personnel budgets are subject to the County Board’s appropriations, including bargaining and non-bargaining positions subject to the County Board’s appropriations (hereinafter referred to as “Department” or “Departments”).

SECTION 3: Definitions

- A. Annual Staffing Plan:** Each Department’s Annual Staffing Plan shall include all the following information:
1. Each Budgeted Position’s Position Description;
 2. An organizational chart for the Department, which identifies every Budgeted Position’s job title;
 3. The average number of hours to be worked each pay period by each Budgeted Position;
 4. The current annual salary or hourly rate for each Budgeted Position; and
 5. All stipends, allowances, and other compensation currently provided to each Budgeted Position during the current fiscal year.

- B. Approved Headcount:** A Department's total number of approved Budgeted Positions for the fiscal year. An Approved Headcount shall include all Budgeted Positions for the Department including, but not limited to all paid Temporary and Seasonal Budgeted Positions as well as all paid Student Learners/Intern Positions.
- C. Budgeted Position:** A single job slot allocated to a Department and approved through County Board personnel budget appropriations.
- D. Exempt/Nonexempt Pay Status:** An employee's status under the Fair Labor Standards Act (FLSA), which determines whether the employee is legally entitled to overtime pay (nonexempt) or not legally entitled to overtime pay (exempt).
- E. Employee Compensation:** For purposes of this Ordinance, employee compensation includes an employee's salary/hourly wages, stipends, uniform allowances, and bonuses.
- F. Full-Time Budgeted Position:** An approved Budgeted Position that is scheduled to work on average at least thirty (30) hours of service per week or at least one hundred thirty (130) hours of service in a calendar month.
- G. Job Description:** A Budgeted Position's job description, which contains a written set of criteria regarding the essential duties and responsibilities performed in the position, and the minimum knowledge, skills, abilities, education, training, and experience required to perform the job.
- H. Part-Time Budgeted Position:** An approved Budgeted Position that is scheduled to work on average less than thirty (30) hours of service per week and/or less than one hundred thirty (130) hours of service in a calendar month. Part-Time Budgeted Positions are not eligible for benefits offered to full-time employees including, but not limited to, employee health and dental coverage.
- I. Payroll Administrator:** The Payroll Administrator is the County Administrator or their designee.
- J. Position Title Change:** A position title change is an adjustment from one existing approved Budgeted Position to another existing approved Budgeted Position.
- K. Seasonal Budgeted Position:** An approved Budgeted Position that works on a full-time or part-time basis for a specific season or period of each fiscal year. Each approved Seasonal Budgeted Position must include the job title, the specific season to be worked during the fiscal year, and the estimated total number of hours worked per workweek during the designated season.
- L. Student Learner/Intern Position:** A student learner/intern is a student in high school, college or a post-graduate school who is participating in a work-study program in the

County. A student learner/intern may or may not receive course credit and may or may not be paid for the work performed for the County. All *paid* Student Learners/Interns must be included in the Department's Approved Headcount.

- M. **Temporary Budgeted Position:** An approved Budgeted Position that works on a full-time or part-time basis for a limited duration of time. Each approved Temporary Budgeted Position must include the job title, the duration of time to be worked during the fiscal year, and the estimated total number of hours worked each workweek.

SECTION 4: Budget Procedures

- A. **Annual Staffing Plan:** For payroll, budgeting, and risk management/insurance tracking purposes, Departments are responsible for maintaining an Annual Staffing Plan for all approved Budgeted Positions for their Department.
- B. **Employee Benefits:** Departments shall be solely responsible for funding, within their budgeted personnel appropriation(s), the payment of all accrued paid vacation, paid personal days, and paid banked sick days (hereinafter collectively referred to as "employee benefits").
- C. **Budgeted Positions Must Be Approved During Annual Fiscal Budget Process:**
1. Pursuant to 55 ILCS 5/6-1005, "No contract shall be entered into, and no obligation or expense shall be incurred by or on behalf of a county unless an appropriation therefor has been previously made." Thus, each Department shall not exceed their Approved Headcount and/or personnel budget appropriations.
 2. Each Department's Approved Headcount and personnel budget appropriations for the next budget cycle shall be developed and approved as part of the County's annual fiscal budget.
 3. A Department's Approved Headcount must include all authorized paid Budgeted Positions including, but not limited to, all full-time, part-time, temporary, and seasonal Budgeted Positions and all paid Student Learner/Intern Budgeted Positions.
 4. All changes to employee compensation and Approved Headcounts for the next budget cycle (e.g., adding a position, removing a position, and/or a Position Title Change) shall be completed during Kendall County's annual fiscal budget process.
 5. At the start of the County's annual fiscal budget process, each Department must submit the following to the County Board's designee:

- a. The Department's proposed Budget for the upcoming fiscal year (including all proposed changes to existing employees' compensation for the upcoming fiscal year);
- b. The Department's Annual Staffing Plan for the current fiscal year; and
- c. A completed Personnel Services Change Request Form for each requested change to a Department's Approved Headcount (e.g., adding or removing a position and/or a Position Title Change) for the upcoming fiscal year. A copy of the Personnel Services Change Request Form is attached as **Exhibit A**.

D. Mid-Year Changes: Mid-year employee compensation adjustments and mid-year changes to a Department's Approved Headcount (e.g., adding or removing a position and/or a Position Title Change) should be reserved for compelling or emergency circumstances.

1. Mid-year Changes to a Department's Approved Headcount: All mid-year changes to a Department's Approved Headcount must be approved by the County Board pursuant to the following procedures set forth in this section:

- a. To request a mid-year change to a Department's Approved Headcount, the Department head and/or elected official shall complete and submit a Personnel Services Change Request Form (Exhibit A) to the County's Payroll Administrator.
- b. The Payroll Administrator shall review the completed Personnel Services Change Request Form to ensure that all applicable sections of the Personnel Services Change Request Form are completed. If the Personnel Services Change Request Form is incomplete, the Payroll Administrator shall return the Personnel Services Change Request Form to the Department for completion. Once the Payroll Administrator determines that all applicable sections of the Personnel Services Change Request Form have been completed, the Payroll Administrator shall forward the Department's completed Personnel Services Change Request Form to the Budget & Finance Committee for review.
- c. If the Budget & Finance Committee approves the Department's requested mid-year change to the Department's approved Headcount, the Payroll Administrator shall submit the Department's request for an amendment to the Department's budgeted Approved Headcount to the County Board for approval.
- d. If the mid-year amendment to the Department's budgeted Approved Headcount is approved by the County Board, the Department shall be responsible for providing the Payroll Administrator with a completed

Personnel Action Notice Form to document when the mid-year headcount change is implemented by the Department pursuant to Kendall County Resolution 23-19.

- e. Departments shall be solely responsible for funding, within their budgeted personnel appropriation(s), all mid-year employee compensation adjustments, all additional payroll withholding costs, all additional pension contributions, and all additional benefits costs resulting from the mid-year Approved Headcount changes that occur after passage of this Ordinance, unless otherwise approved by the Kendall County Board.
- f. Upon receipt of the Personnel Action Notice Form, the Payroll Administrator shall process a budget transfer from the Department's personnel budget to the applicable General Fund line item for the payment of all additional compensation, all additional payroll withholdings, additional pension contributions, and all additional benefits costs resulting from the Department's mid-year Approved Headcount change, unless otherwise approved by the County Board.
- g. When a Department's requested personnel changes exceed the Department's budgeted Approved Headcount, the County's Payroll Administrator shall direct the Department back to this Ordinance and shall advise the Department on correct procedures to follow for seeking additional and/or reclassified Budgeted Positions in the Department's Approved Headcount. The County's Payroll Administrator shall not process the requested personnel change without the County Board's approval of an amendment to the Department's budgeted Approved Headcount.

2. Mid-Year Employee Compensation Adjustments That Are Within the Department's Budgeted Personnel Appropriations:

- a. Departments are solely responsible for funding, within their budgeted personnel appropriation(s), all mid-year employee compensation adjustments, all additional payroll withholding costs, all additional pension contributions, and all additional benefits costs resulting from the mid-year employee compensation adjustments that occur after passage of this Ordinance, unless otherwise approved by the Kendall County Board.
- b. Pursuant to Kendall County Resolution 23-19, Departments must provide the Payroll Administrator with a completed Personnel Action Notice Form to document when the mid-year compensation adjustment is implemented by the Department.
- c. Upon receipt of the Personnel Action Notice Form, the Payroll Administrator shall then process a budget transfer from the Department's

budgeted personnel appropriations to the applicable General Fund line item for the payment of all mid-year compensation adjustments, all additional payroll withholdings, all additional pension contributions, and all additional benefit costs resulting from the Department's mid-year compensation adjustment, unless otherwise approved by the County Board.

- d. The County's Payroll Administrator shall not make payroll change(s) when the Payroll Administrator reviews the Department's budget projections and anticipates the Department will not have sufficient remaining budgeted personnel appropriations through the remainder of the current fiscal year to pay for the requested mid-year employee compensation change(s) and all additional costs resulting from the mid-year employee compensation adjustments. When a Department's requested personnel changes are not supported by the Department's current personnel appropriations, the Payroll Administrator shall direct the Department back to this Ordinance and shall advise the Department on the correct procedures to follow for seeking additional budgeted personnel appropriations.
- e. When a Department's requested mid-year employee compensation changes can be supported by remaining current fiscal year budgeted personnel appropriations but will result in increased future recurring costs, the County's Payroll Administrator shall process the requested change and shall promptly notify the Budget & Finance Committee.

3. Mid-year Employee Compensation Adjustments That Exceed the Department's Budgeted Personnel Appropriations: A Department shall not make any mid-year employee compensation adjustments that exceed the Department's budgeted personnel appropriation(s) without first following the procedure set forth in this section to amend the budgeted personnel appropriation(s).

- a. If a proposed mid-year employee compensation adjustment exceeds the Department's budgeted personnel appropriation(s), the Department head and/or elected official shall complete and submit a Personnel Services Change Request Form (Exhibit A) to the County's Payroll Administrator.
- b. The Payroll Administrator shall review the completed Personnel Services Change Request Form to ensure that all applicable sections of the Personnel Services Change Request Form are completed. If the Personnel Services Change Request Form is incomplete, the Payroll Administrator shall return the Personnel Services Change Request Form to the Department for completion. Once the Payroll Administrator determines that all applicable sections of the Personnel Services Change Request Form have been completed, the Payroll Administrator shall forward the

Department's completed Personnel Services Change Request Form to the Budget & Finance Committee for review.

- c. If the Budget & Finance Committee recommends a mid-year budget adjustment to the Department's budgeted personnel appropriations, the Payroll Administrator shall submit the Department's request for a mid-year compensation adjustment and proposed amendment to the Department's budgeted personnel appropriations to the County Board for approval.
- d. If the mid-year amendment to the Department's budgeted personnel appropriations is approved by the County Board, the Department shall be responsible for providing the Payroll Administrator with a completed Personnel Action Notice Form pursuant to Kendall County Resolution 23-19 to document when the mid-year compensation adjustment is implemented by the Department.
- e. Departments are solely responsible for funding, within their budgeted personnel appropriation(s), all mid-year employee compensation adjustments, all additional payroll withholding costs, all additional pension contributions, and all additional benefits costs resulting from the mid-year employee compensation adjustments that occur after passage of this Ordinance, unless otherwise approved by the Kendall County Board.
- f. Upon receipt of the Personnel Action Notice Form, the Payroll Administrator shall then process a budget transfer from the Department's personnel budget to the applicable General Fund line item for the payment of all additional payroll withholdings, additional pension contributions, and all additional benefit costs resulting from the Department's mid-year compensation adjustment, unless otherwise approved by the County Board.
- g. Effective upon passage of this Ordinance, the Payroll Administrator shall process a budget transfer from a Department's personnel budget to the applicable General Fund line item for the payment of all additional payroll withholdings and/or additional benefits costs resulting from the Department's mid-year employee compensation adjustments.

SECTION 5: Collective Bargaining Agreements. Approved Headcount and employee compensation adjustments for employees covered by the provisions of a collective bargaining agreement approved by the Kendall County Board shall be deemed exempt from the requirements set forth in Section 3 unless the compensation adjustments and/or Approved Headcount adjustments were awarded beyond those awarded in the applicable collective bargaining agreement approved by the Kendall County Board.

SECTION 6: Severability. If any section, paragraph, sentence, or clause of this Ordinance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate, or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 7: Conflict. All ordinance or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict, and any future changes to preexisting personnel policies and collective bargaining agreements subject to this Ordinance are hereby authorized to be done by motion or resolution.

SECTION 8: Effective Date. This Ordinance shall be in full force and effect upon its approval by a majority vote of the Kendall County Board.

BE IT FURTHER ORDAINED, that the Kendall County Clerk is hereby authorized to distribute a copy of this Ordinance to all Departments.

Approved this ___ day of June, 2024.

Attest:

Matthew Kellogg, County Board Chairman

Debbie Gillette, County Clerk and Recorder





Personnel Services Change Request

Kendall County, Illinois

Please complete the following information about the personnel services change your department/elected office is requesting. This form should be completed for all position requests. All sections **must be completed** appropriately for the requested change. Attach supporting documents if necessary. Submit completed form and any additional documentation to Benefits@kendallcountyil.gov.

Department/Office Name:

Department Head/Elected Official Name:

Nature of Request:

- Add a Budgeted Position
- Reclassify a Budgeted Position/Position Title Change
- Remove a Budgeted Position
- Compensation adjustment
- Other: _____

Date of Request:

Current Approved Headcount for Department/Office:

A copy of the position description for the applicable position must be attached or included with this form.

1. Information About the Proposed Position: Please provide the following information for the new position:

- a. New Position Title: _____
- b. Anticipated date of hire or position change: _____
- c. Will this be a full time or part time position?
FULL TIME PART TIME
- d. What is the position's FLSA status?
EXEMPT NON-EXEMPT
- e. Is this position: (circle one):
TEMPORARY SEASONAL YEAR-ROUND
- f. Is this position paid:
HOURLY RATE ANNUAL SALARY
- g. Is this an intern position? YES NO
- h. Is this position Union eligible? YES NO
- i. If yes, what bargaining unit? _____
- j. What position supervises this position? _____
- k. Proposed average # of hours per workweek (*Saturday through Friday*): _____
- l. To add/change this position, will you be requesting any services from Facilities and/or ICT Department?
YES NO
- m. If yes, what services will you need? _____
- n. If this position is added/changed, what will be the maximum number of employees allowed in this position? _____
- o. The proposed position's job description must be attached to this form. Job description is attached.
- p. Please explain why you are requesting this position/position change? _____

2. Cost For Proposed Position: Please provide the following financial information for the new position:

a. Proposed total salary/hourly wages for proposed position for a full fiscal year: _____

b. Proposed total stipend amount(s) for a full fiscal year: _____

c. Proposed total uniform amount(s) for a full fiscal year: _____

d. Any additional pay amount(s) for a full fiscal year that were not set forth above: _____

e. County's Proposed IMRF Contribution¹ Amount for a full fiscal year: _____

f. County's Portion of Social Security Payroll Tax² for a full fiscal year: _____

g. County's Portion of Medicare Payroll Tax³ for a full fiscal year: _____

h. TOTAL COST FOR PROPOSED POSITION (add lines a through g): _____

i. Describe all grants that will fund this proposed position: _____

j. What impact will this proposed position have to current approved headcount: _____

k. Proposed General Ledger Line # for compensation for proposed position: _____

l. Will the compensation be allocated between two (2) GL line numbers? YES NO

m. If yes, what is the percentage breakdown between the GL lines:

%	GL:	
%	GL:	

¹ County's IMRF Contribution Rate is 5.82% for Regular IMRF and 20.01% for SLEP IMRF.

² County's Social Security Payroll Tax Rate is 6.2%.

³ County's Medicare Payroll Tax Rate is 1.45%

3. Does the proposed position replace a current budgeted position? YES NO

If “yes”, please provide the following information about current budgeted position to be replaced:

- a. Current Position Title (found in Munis): _____
- b. Current Position Code (found in Munis): _____
- c. Is this current position full time or part time? FULL TIME PART TIME
- d. What is the current position’s FLSA status? EXEMPT NON-EXEMPT
- e. Is this current position: (circle one): TEMPORARY SEASONAL YEAR-ROUND
- f. Is this current position paid: HOURLY RATE ANNUAL SALARY
- g. Is this a current intern position? YES NO
- h. Is this current position Union eligible? YES NO
- i. If yes, what bargaining unit? _____
- j. Average # of hours worked per workweek (*Saturday through Friday*): _____

4. Cost of current budgeted position that will be replaced (if applicable):

- a. Current total salary/hourly wages for budgeted position for the full fiscal year: _____
- b. Current total stipend amount(s) for budgeted position for the full fiscal year: _____
- c. Current total uniform amount(s) for budgeted position for the full fiscal year: _____
- d. Any additional pay amount(s) for the budgeted position for the full fiscal year that were not set forth above: _____
- e. County's IMRF Contribution⁴ Amount for the budgeted position for the full fiscal year: _____
- f. County's Portion of Social Security Payroll Tax⁵ for the budgeted position for the full fiscal year: _____
- g. County's Portion of Medicare Payroll Tax⁶ for the budgeted position for the full fiscal year: _____
- h. **TOTAL COST FOR CURRENT BUDGETED POSITION:**
(add lines a through g): _____
- i. Describe all grants that currently fund this budgeted position: _____
- k. Current GL # for compensation for the budgeted position: _____
- l. Is the compensation allocated between two (2) GL line numbers?

YES	NO
-----	----
- m. If yes, what is the percentage breakdown between the GL lines:

%	GL:	
%	GL:	

⁴ County's IMRF Contribution Rate is 5.82% for Regular IMRF and 20.01% for SLEP IMRF.

⁵ County's Social Security Payroll Tax Rate is 6.2%.

⁶ County's Medicare Payroll Tax Rate is 1.45%

5. **Total estimated annual cost or savings of position:**
- a. **If a cost occurs, explain specifically where the funding will be obtained from within the *current* department budget.**

 - b. **If a cost occurs, explain specifically where the funding will be obtained from within the *future* fiscal year's department budget.**

 - c. **If a savings occurs, explain specifically where this money will be reallocated to. *Note: reallocation should be considered a one-time event at the time of the change.***

6. **Is there additional supporting documentation? YES NO**

If yes, please attach all additional supporting documentation.

SUBMITTED:

By: _____

Title: _____

Date: _____

Please return your completed request and all supporting documentation electronically to Benefits@kendallcountvil.gov.

*****THE BELOW SECTION TO BE COMPLETED BY
THE COUNTY'S PAYROLL ADMINISTRATOR *****

Payroll analysis:

Date forwarded to Budget & Finance Committee:

Date reviewed by Budget & Finance Committee:

Personnel Services Change Request: APPROVED DENIED

FOR OFFICE USE ONLY:

Supervisor Code:

EEO Class:

EEO Function:

Position Code #:

Date Entered into Munis:

By:

American Rescue Plan Act (ARPA) Overview

6/27/2024

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 - June 2024	1,735,879	
Total Expenditures Currently Spent		<u>22,667,734</u>

Current Balance June 2024 \$ **2,393,773**

Future Allocations

5 FY24 Salaries	\$ 342,076	
6 FY24 Benefits	56,522	
7 FY24 Capital	195,000	
8 Mental Health Court	20,000	
9 Kendall Office Building #2 HVAC/Sewer & Water	188,250	
10 Broadband	1,051,925	
11 Kendall Office Building #1 HVAC/Sewer & Water	500,000	
12 Animal Control HVAC	40,000	

Total Allocation FY24-26 \$ **2,393,773**

FY26 Ending Balance \$ -

FY25 Budget Approval Calendar

	Date	Responsible Party/Meeting	Time	Task	
JUN	6/24/2024	Admin & User Departments/Offices		Prepare salary spreadsheets/narrative sheets	
	6/27/2024	Finance Committee	4:00pm	Establish FY25 Budget Criteria and authorize FY25-FY29 Capital Budget Process	
	6/28/2024	Administration		Send FY25 Budget Criteria and Capital Plan Process (FY25-FY29)	
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	to be cancelled	
AUG	8/6/2024	County Board Meeting	6:00pm	to be cancelled	
	8/19/2024	*DHEOs		Operations Budgets and FY25-FY29 Capital Plan Budgets due	
	8/20/2024	County Board Meeting	9:00am		
	8/26-8/30	*DHEOs		DHEOs meet with Finance Chairman and Admin: 8/26 8-10am; 8/28 1-3pm; 8/30 8-10am	
	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		Place Ad - Notice for Public Inspection of Tentative Budget on Dec 1	FY25 Tentative Budget
	9/26/2024	Finance Committee	4:00pm	Approve FY25 Tentative Budget and forward to County Board	
	OCT 10/1/2024	County Board Meeting	6:00pm	Approve FY25 Tentative Budget at least 15 days prior to final action	
	10/10/2024	COW	4:00pm	Discuss FY25 Budget	
	10/15/2024	County Board Meeting	9:00am		
	10/22/2024	Admin		Send FY25 salaries to KC Treasurer JFerko for Total Compensation Package; Treasurer must post \$150k salary & benefits 6 days prior to Nov 6 FY25 Budget Approval	FY25 Budget Approval
	10/24/2024	Finance Meeting	5:00pm	Discuss FY25 Budget - Forward final budget to County Board	
NOV	11/6/2024	County Board Meeting	6:00pm	Approve FY25 Budget	
	11/5-11/12	Admin		Calculate Levy Increase; Run Ad - Notice of Proposed Tax Increase (less than 14 days; greater than 7 days prior to Levy Hearing)	Levy
	11/14/2024	COW	4:00pm		
	11/19/2024	County Board Meeting	9:00am	Levy Hearing; Approve Levy	
	11/28/2024	Finance Meeting	4:00pm	to be cancelled	
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	
	12/28/2024	Finance Meeting	4:00pm		

*DHEOs = Department Heads & Elected Officials

FY25 Levy Calculation & Requests
June 26, 2024

	FY24	FY25	Difference	% Change
New Construction	\$ 94,600,805	\$ 105,093,359	\$ 10,492,554	11.1%
Rate Setting EAV	\$ 4,602,340,505	\$ 5,032,182,360	\$ 429,841,855	9.3%
Levy Extension w/o CPI Increase	\$ 24,880,298	\$ 26,673,152	\$ 1,792,853	7.2%
CPI Increase: 5%; 3.4%	\$1,217,273	\$887,317	\$ (329,956)	-27.1%
Available Levy Extension w/ CPI	\$ 26,097,572	\$ 27,560,469	\$ 1,462,897	5.6%

	FY24 Levy	FY25 Levy Requests	FY23 Available Levy v. FY22 Levy \$ Incr./-(Decr.)	% Incr./-Decr.
Levy Funds				
General Fund	\$15,044,131	\$26,673,152	11,629,021	77.3%
Health & Human Services Fund	1,511,409		(1,511,409)	-100.0%
708 Mental Health Fund	1,045,192		(1,045,192)	-100.0%
Social Services for Seniors Fund	363,125		(363,125)	-100.0%
Extension Education Fund	192,378		(192,378)	-100.0%
County Highway Fund	1,500,363		(1,500,363)	-100.0%
County Bridge Fund	500,274		(500,274)	-100.0%
IMRF	2,400,121		(2,400,121)	-100.0%
Social Security	1,600,234		(1,600,234)	-100.0%
Liability Insurance Fund	1,345,724		(1,345,724)	-100.0%
Tuberculosis Fund	30,375		(30,375)	-100.0%
Veterans Assistance Cms.	512,701		(512,701)	-100.0%
Total Requests: Capped	\$26,046,027	\$26,673,152	\$627,125	2.4%

Revenue Recapture: Uncapped \$51,546
Total Levy \$26,097,572

	FY25 PTELL Calculation	New Dollars
	3.4%	
New Construction Rate Setting EAV	\$ 105,093,359	New Construction amount \$ 105,093,359
	\$ 5,032,182,360	x Limiting rate 0.005477
		= New Construction portion \$575,580
Previous Year Actual Extension	26,097,572	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	26,097,572	Previous Year Net Extension \$ 26,097,572
		x CPI 3.4%
Previous Year Net Extension	26,097,572	= Previous Year Net Extension portion \$887,317
x CPI Factor (1+CPI)	1.0340	
= Numerator	26,984,889	
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	
Previous Year Extension x CPI (Numerator)	26,984,889	
New EAV - New Construction (Denominator)	4,927,089,001	
= Limiting Rate	0.005477	
Estimated New Year Rate Setting EAV	5,032,182,360	
x Limiting Rate	0.005477	
New Year Net Extension	27,560,469	
Less Previous Year Net Extension	(26,097,572)	
Capped Levy: Estimated New dollars	1,462,897	Est. Total New Dollars \$1,462,897
Net Extension addtl levy	27,560,469	
Total Extension	27,560,469	
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%	

Kendall County General Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance
For Period Ended 5/31/24

Monthly Budget Percent = 50%

	Current Year FY23-24			Prior Year FY22-23		YTD Variance		FY24 Year End Forecast		
	Budget	YTD 2024	Actual % of Budget	Budget	YTD 2023	Amount	%	Projected	Budget Variance	
		MAY			MAY				Amount	%
Beg Balance (Cash)	24,233,978	24,322,728		21,871,537	21,871,537	2,451,191	11%	24,233,978	-	
Property Tax	15,043,725	673,499	4%	13,612,375	1,160,794	(487,295)		15,043,725	-	
Revenues	14,927,941	8,350,608	56%	14,426,761	7,346,088	1,004,520	14%	15,824,942	897,001	6%
Other Taxes	9,488,117	5,206,437	55%	9,500,435	5,090,123	116,314	2%	9,592,528	104,411	1%
Fees & Revenue fm Services	3,241,536	1,520,554	47%	3,507,793	1,353,089	167,465	12%	3,141,970	(99,566)	-3%
Interest Income	650,000	1,217,025	187%	75,000	481,342	735,683	153%	1,542,155	892,155	137%
Intergovernmental	1,548,288	406,592	26%	1,343,533	421,534	(14,942)	-4%	1,548,288	-	0%
Transfers In	400,117	-	0%	257,060	13,725	(13,725)		400,117	-	0%
Expenditures	25,993,323	11,675,663	45%	24,263,697	10,955,843	719,820	7%	24,858,818	(1,134,505)	-4%
Salaries	19,633,099	8,895,555	45%	18,451,097	8,383,322	512,233	6%	18,716,031	(917,068)	-5%
Contracts	2,718,855	1,303,364	48%	2,381,891	1,136,397	166,967	15%	2,663,335	(55,520)	-2%
Facilities Management Contracts	527,402	291,446	55%	519,210	303,068	(11,622)	-4%	555,252	27,850	5%
Utilities	740,175	347,456	47%	665,764	286,736	60,720	21%	717,544	(22,632)	-3%
Commodities	922,577	424,386	46%	969,568	453,986	(29,600)	-7%	885,859	(36,718)	-4%
Capital	499,960	246,622	49%	464,964	237,680	8,942	4%	496,702	(3,258)	-1%
Contingency	636,860	-	0%	499,431	-	-		500,000	(136,860)	-21%
Other	314,395	166,834	53%	311,772	154,654	12,180	8%	324,094	9,699	3%
Transfers Out	10,479,294	104,760	1%	4,032,500		104,760		10,479,294	-	0%
Ending Balance	18,133,144	21,566,412		21,871,536	19,436,301	2,130,111		20,164,649	2,031,506	11%
Fund Balance (months)	6.0									
Total Expenditure	36,472,617									
6-Month Required Fund Balance	18,236,309									



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/27/2024
Subject: FY25 Salary Budgets
Prepared by: Christina Burns, County Administrator
Department: Administration

Action Requested:

Discussion and guidance from the Finance & Budget Committee on FY25 salary budgets

Board/Committee Review:

NA

Fiscal impact:

Each 1% salary increase for non-union positions is approximately \$142,250 in salary and salary-related benefits across all funds. This comprises \$69,030 salary and \$8,970 in IMFR, FICA and Social Security in the General Fund and \$56,858 salary and \$7,385 in other benefits and for all other funds.

Background and Discussion:

As part of the budget process, the Finance & Budget Committee traditionally sets parameters for salary increases for the following budget year. Personnel costs are a significant portion of the County’s overall budget. Compensation must balance the County’s role as stewards of public funds and the need to attract and retain high-quality employees. The County has kept salary increases restrained in the past several years as it faced economic uncertainty coming out of the COVID-19 pandemic, averaging 2.45% over the past five years.

Salary Benchmarking

Looking at 2024 private-sector benchmarking, corporate salary increases were projected to be between 3.5% and 4.5%, with the average of the available data close to 4%.

Payscale	4.50%
World at Work	4.10%
Willis Towers Watson (U.S.)	4.00%
Mercer	3.80%
SHRM	3.50%
Average:	3.98%

The County's union contracts that have been settled in the last three years have had wage increases in the 3% to 5% range or included a market adjustment to improve recruitment and retention.

Another data point to ensuring salaries are competitive is to survey similar situated counties for similar positions. The Human Resources Department is currently doing this for positions reporting to the County Administrator. Where the data suggests the position is under market, staff may suggest individual, one-time market adjustments to be included in the FY25 budget. The market data is still under evaluation. The Human Resources Department may be able to conduct similar studies for other departments concerned about their market position and ability to recruit and retain staff.

Staff Recommendation:

Staff recommends a 4% salary budget increase, with consideration for individual market adjustments if indicated by market data as compiled by the Human Resources Department with a total compensation budget not to exceed 5%.

Attachments:

NA

FY25 Salary Projection

1% Increase - Multiplier

General Fund	69,030
Other Fund	56,858

Salary Increase

<u>FY24 Budget - Salaries</u>	3%	4%	5%	
General Fund	6,902,958	207,089	276,118	345,148
Other Funds	6,344,975	190,349	253,799	317,249
Total	13,247,933	397,438	529,917	662,397

IMRF and SSI Effect

	3%	4%	5%	
IMRF 6.44%	0.0644	25,595	34,127	42,658
SSI 6.65%	0.0655	26,032	34,710	43,387
Total	51,627	68,836	86,045	

Toal Salary and Benefit	449,065	598,754	748,442
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Personnel Count

Department	FT	PT
Administration	5	1
Animal Control	3	4
Assessment	5	0
Board of Review	3	0
Circuit Clerk	26	0
Coroner	3	8
Corrections	38	7
County Board	0	10
County Clerk and Recorder	13	0
EMA	1	1
Facilities	9	0
GIS	4	2
Health and Human Services	49	5
Highway	13	13
Human Resources	3	0
Judicial	3	9
Planning, Building and Zoning	3	3
Probation	24	2
Public Defender	8	0
Sheriff	66	14
States Attorney	19	0
Technology	8	0
Treasurer	6	0
Veterans Assistance	3	2
Total Count	315	81

GENERAL FUND EXPENDITURE SUMMARY
Expenditures Less Salaries

DESCRIPTION	BUDGET			
	2024	1%	1.50%	2.00%
EXPENDITURES				
Administrative Services	\$ 64,741	\$ 65,388	\$ 65,712	\$ 66,036
Board of Review	15,820	15,978	16,057	16,136
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	127,322	128,595	129,232	129,868
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
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
State's Attorney	229,250	231,542	232,689	233,835
Information, Communication, and Technology Services	144,800	146,248	146,972	147,696
Treasurer	55,500	56,055	56,333	56,610
Human Resources	22,629	22,855	22,968	23,081
TOTAL EXPENDITURES	\$ 3,897,782	\$ 3,936,760	\$ 3,956,249	\$ 3,975,738
Difference		\$ 38,978	\$ 58,467	\$ 77,956
Auditing & Accounting	\$ 258,500.0	\$ 258,500.0	\$ 258,500.0	\$ 258,500.0
CASA Expenditures	12,000	12,000	12,000	12,000
Facilities Management Contracts	496,920	496,920	496,920	496,920
Information, Communication, and Technology Services - Software & Hardware	359,264	359,264	359,264	359,264
Postage County Building	130,878	130,878	130,878	130,878
Soil & Water Conservation District Grant	55,000	55,000	55,000	55,000
Utilities	789,730	789,730	789,730	789,730
TOTAL CONTRACT EXPENDITURES	\$ 2,102,292	\$ 2,102,292	\$ 2,102,292	\$ 2,102,292



Department: Administration

Mission Statement: Kendall County Administration will provide excellent public service to Kendall County Residents through its dedicated employees and effective partnerships with transparency, accountability and emphasis on the health, safety and welfare of the citizenry of Kendall County.

Department Created By: Kendall County Ordinance yyyy-xx

Overview/Background: The Department of Administration is led by the County Administrator, who also oversees the activities and personnel for the departments of Animal Control, Emergency Management Agency (EMA), Facilities Management, Human Resources, Information and Communication Technology (ICT), and Planning, Building and Zoning (PBZ). Administration also provides County Board support; prepares and distributes agendas and supporting documents for the meetings of standing committees and the County Board in compliance with the Open Meetings Act.

Functions: Mandated by State Statute/County Board

- Legislation
- Budget - With the budget policy and guidelines approved by the Kendall County Board, Administration shall establish the schedule and procedures to be followed by all county departments and elected offices, with the preparation and adoption of the annual budget.
- Communications
- County Board Support - Administration prepares and distributes agendas, minutes, packets and supporting documentation for standing committees.

2023 Highlights:

- Hired a new County Administrator
- Consolidated 144 Committee Meetings to 84
- Welcomed four new County Board Members
- Create a Human Resources Department
- Established First Citizen of the Year Award

2024 Goals:

1. Improve communication with Kendall County Residents
2. Working on receiving GFOA Budgeting Award
3. Creating Policy and Procedures to document Administration office functions and budget controls
4. Implementing a County-Wide Broadband Network

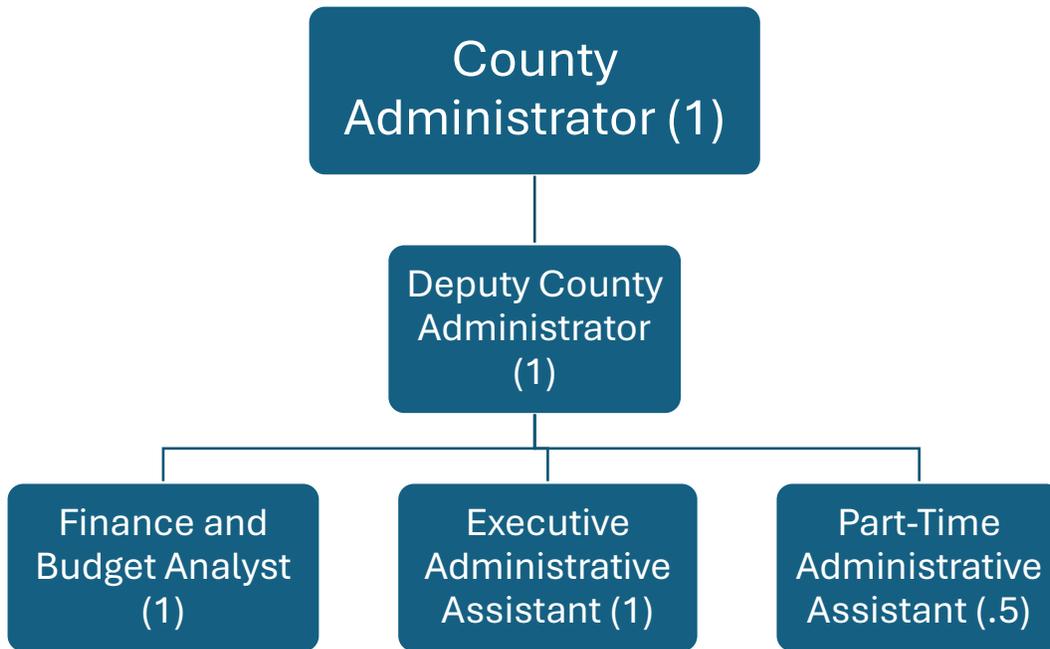


Performance Measures:

Indicator	2023	2024 Est.	2025 Est.
Number of Agendas Prepared	33	38	36
Number of Special Events/Recognitions	13	3	5
Number of Agendas Posted in Compliance with Open Meetings Act	100%	100%	100%
Telephone calls answered efficiently	100%	100%	100%

Full Time Equivalents: If there has been any change in staffing levels, please provide additional information to explain the change

Job Title	2022-23	2023-24	2024-25
1 County Administrator	1	1	1
2 Deputy County Administrator	1	1	1
3 Finance and Budget Analyst	1	1	1
4 Executive Administrative Assistant	1	1	1
5 Part-time Administrative Assistant	0.5	0.5	0.5
Total	4.5	4.5	4.5





Fund Name: Kendall Area Transit Fund Kendall Care Transit Fund – Fund 1765

Funded By: IDOT Grants, Kendall County Municipal Contributions, Levy Funds, and fare revenue

State Statute: IGAM 10-07

Fund Created By: IGAM 2010-07

Fund Oversight: Administration

Mission Statement: Serving the Greater Kendall County Communities Public Transportation Needs

Overview/Background: Kendall Area Transit (KAT) is a demand ride para transit service created in 2010 to serve the elderly and xx population of Kendall County. Kendall Area Transit (KAT) is a public transportation program that is reliable and flexible while serving the various mobility needs of the general public and individuals unable to access or operate private automobiles. KAT provides approximately 135 passenger trips on a daily basis.

Function: Grants, municipal contributions, and levy funds, and fare revenue provide for the operation and maintenance of the KAT paratransit system.

**KENDALL COUNTY
CAPITAL FUND SUMMARY
June 27, 2024**

CAPITAL FUNDS		<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Ending Balance</u>	
1	Judicial Facilities Construction Fund #1362 Grant funded source for Courthouse technology upgrades.	<i>Budget</i>	\$ 170,454	\$ 100,000	\$ 5,000	\$ 265,454
		Est. Year End	170,454	249,078	-	419,532
2	Animal Control Capital Fund #1400 Capital project fund for Animal Control. Funded by Animal Control Operations Fund #1301.	<i>Budget</i>	60,931	15,000	25,000	50,931
		Est. Year End	60,931	15,000	27,449	48,482
3	Building Fund #1401 Capital project fund for countywide facility construction and renovation. Funded by General Fund #1100 6-Month Fund Balance surplus.	<i>Budget</i>	5,251,055	35,000	3,435,000	1,851,055
		Est. Year End	5,251,055	6,135,834	3,534,849	7,852,040
4	Capital Improvement Fund #1402 Capital project fund for countywide capital projects. Funded by General Fund #1100 6-Month Fund Balance surplus, and video gaming taxes.	<i>Budget</i>	3,026,007	250,000	434,250	2,841,757
		Est. Year End	3,026,007	290,111	473,487	2,842,632
5	Public Safety Capital Improvement Fund #1404 Capital project fund for public safety related projects. Funded by the Public Safety Sales Tax Fund #1327, and generator demand response revenue.	<i>Budget</i>	668,944	535,000	1,609,735	(405,791)
		Est. Year End	668,944	1,108,202	1,222,619	554,528
6	Lost Revenue Fund #1771 Project fund to pay for government services for governments that experienced revenue loss due to COVID-19 Pandemic. \$10M maximum allowance funded from ARPA Fund #1770. Funds salaries and benefits; cybersecurity; newly constructed County Clerk & Recorder building.	<i>Budget</i>	5,520,939	-	7,835,708	(2,314,769)
		Est. Year End	5,520,939	10,000	5,530,939	(0)
Total Estimated Year End - CAPITAL FUNDS			\$ 14,698,330	\$ 7,808,225	\$ 10,789,342	\$ 11,717,213

CAPITAL FUNDS FUNDING SOURCES		<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Ending Balance</u>	
7	Public Safety Sales Tax Fund #1327 Funding source for Courthouse Debt Service, Public Safety Capital Fund #1402, and KenCom IGA.	<i>Budget</i>	\$ 10,516,237	\$ 8,056,124	\$ 5,624,287	\$ 12,948,074
		Est. Year End	10,516,237	8,396,353	6,414,698	12,497,891
8	American Rescue Plan Act (ARPA) Fund #1770 Federal grant fund for relief from COVID-19 Pandemic. Funds municipal, business, and non profit community grants; water, sewer and broadband infrastructure; salaries and benefits related to COVID-19 workload.	<i>Budget</i>	4,635,695	1,000	2,296,727	2,339,968
		Est. Year End	4,635,695	320,812	2,914,394	2,042,113
Total Estimated Year End - CAPITAL FUNDING SOURCES			\$ 15,151,932	\$ 8,717,165	\$ 9,329,092	\$ 14,540,005