



Finance Committee

Mike Harris – Chairman
James Carius Community Room
101 S. Capitol Street
Pekin, Illinois 61554

Tuesday, September 16, 2025

immediately following Property Committee

- I. Roll Call
- II. Approve the minutes of the August 19, 2025 meeting, August 27, 2025 in-place meeting, September 2, 2025 budget meeting, and September 8, 2025 budget meeting
- III. Public Comment
- IV. New Business
 - F-25-24 A. Recommend to approve Audit Engagement Agreement with CliftonLarsonAllen, LLC
 - F-25-25 B. Recommend to approve grant expenditure for the Circuit Clerk
 - F-25-26 C. Recommend to approve budget transfer for Community Development – County Farm
- V. Unfinished Business
- VI. Reports and Communications
 - A. Revenue Update Report
 - B. Treasurer's Report
 - C. Public Safety Sales Tax Report
- VII. Recess

Members: Chairman Mike Harris, Vice-Chair Max Schneider, Joe Woodrow, Deene Milam, Eric Schmidgall, Kim Joesting, Russ Crawford, Dave Mingus, Nancy Proehl, Eric Stahl, Aaron Phillips

Minutes pending committee approval



Finance Committee

James Carius Community Room

Tuesday, August 19, 2025 – 3:56 p.m.

Committee Members Present: Presiding Chairman Max Schneider, Eric Schmidgall, Kim Joesting, Russ Crawford, Nancy Proehl, Joe Woodrow, Deene Milam, Eric Stahl, Aaron Phillips, Dave Mingus

Committee Members Absent: Chairman Mike Harris

Others Attending: Mike Deluhery, County Administrator

MOTION **MOTION BY MEMBER JOESTING, SECOND BY MEMBER STAHL** to approve the minutes of the July 22, 2025 meeting

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

RECESS

Presiding Chairman Schneider recessed the meeting at 3:57 p.m.

(transcribed by S. Gullette)



Minutes pending committee approval

In-Place Property Committee Meeting

James Carius Community Room

Wednesday, August 27, 2025 – 6:27 p.m.

Committee Members Present: Chairman Max Schneider, Vice Chairman Eric Stahl, Nancy Proehl, Jon Hopkins, Aaron Phillips, Mike Harris, Kim Joesting, Eric Schmidgall, Dave Mingus

Others Attending: Mike Deluhery, County Administrator

P-25-14 MOTION BY MEMBER STAHL, SECOND BY MEMBER HARRIS to recommend to approve Change Order Authority for the County Administrator/Acting Administrator for the New Justice Center Annex

Chairman Schneider stated that this was discussed during Property committee and there were concerns that the amounts of authority were too high. He stated that there is a revised Resolution, and the amounts have been lowered.

Member Proehl stated that she is one of the members who had concerns and advised that she supports the revised Resolution.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

RECESS Chairman Schneider recessed the meeting at 6:32 p.m.

(transcribed by S. Gullette)

Minutes pending committee approval



Finance Committee (Budget)

James Carius Community Room

Tuesday, September 2, 2025 – 3:30 p.m.

Committee Members Present: Chairman Mike Harris, Eric Schmidgall, Kim Joesting, Russ Crawford, Nancy Proehl, Joe Woodrow, Deene Milam, Eric Stahl, Aaron Phillips

Committee Members Absent: Vice Chairman Max Schneider, Dave Mingus

Others Attending: Finance Director Mindy Darcy, Nick Graff, Jon Hopkins

Finance Director Mindy Darcy presented a budget overview and provided an update on the budget assumptions. She stated that new this year is the budget software, Questica. She stated that they created summary sheets to show total revenues, expenditures, fund balance & FTE numbers. She stated that the non-union wage increase is budgeted at 4%. She stated that they are recommending no increase to employees' medical insurance premiums. She also stated that they expect cost reductions due to Aetna network. Director Darcy stated that two bargaining unit contracts are under negotiation for FY26 wages. She stated that the deputies' contract expired on November 30, 2024, and the corrections officers' contract will expire on November 30, 2025.

Member Crawford questioned if we have a list of departments that were unable to make the perimeters. Director Darcy stated that she had not created that list, and to her knowledge, it had not been done in the past. Chairman Harris stated that this type of list had never been created since he joined the board. Member Proehl stated that she believes Member Crawford is referring to revisions that come out of each department after the budget meetings, if something comes up that exceeds their budget.

Finance Director Mindy Darcy provided an overview of the FY2026 Budget – All Funds Summary, General Fund Summary, Operating Surplus, Capital Improvement Plan Summary, and Inter-Funds Transfers.

Member Graff stated that we have historically underestimated consumption taxes, and he believes we are doing it again. Director Darcy stated that she budgets conservatively on both the revenue and expenditure side. She stated that she feels the amounts are conservatively realistic.

Finance Director Mindy Darcy stated that the adjusted project fund balance is \$24,966,168, which is 58.94%. She stated that they are required to have a fund balance of 33.3%.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL to open for review the FY26 General Fund.

Circuit Clerk budget reviewed.

Member Phillips requested an explanation regarding the FTE going from 20 to 21. Director Darcy stated that it is simply reallocating one of the employees who is currently being paid out of the fee fund to the general fund. Circuit Clerk Hobson stated that they have a vacancy that they are not intending to fill.

Jury Commission budget reviewed.

Member Stahl questioned the significant increase in software. Circuit Clerk Hobson stated that they have added a component that will allow them to avoid sending out jury summons, and this will be implemented by the software company.

State's Attorney budget reviewed.

Member Phillips questioned the reason for the significant difference between the estimated payroll costs and the budgeted payroll costs. Director Darcy stated that we have some unfilled positions and are waiting to be filled by an appropriate person.

State's Attorney Mike Holly stated that there is a typo in the budget book and noted that an additional \$40,000 is allocated for investigators, which needs to be adjusted down.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL to amend the State's Attorney Investigator line 100-110-5008 from \$146,965 to \$106,965

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Public Defender budget reviewed.

Courts budget reviewed.

Court Services budget reviewed.

Director of Court Services, John Horan, stated that he has the following revisions: Grants in Aid, line 100-131-4060 from \$1,350,807 to \$1,300,488 and Pre Trial, line 100-131-4062 from \$265,837 to \$86,065.27. He stated that these are projected revenues so they might be more or less. He stated that the state fiscal year starts July 1st.

MOTION MOTION BY MEMBER STAHL, SECOND BY MEMBER SCHMIDGALL to amend the Courts Services Grants in Aid line 100-131-4060 from \$1,350,807 to \$1,300,488 and Pre Trial line 100-131-4062 from \$265,837 to \$86,065.27

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Court Security budget reviewed.

Sheriff budget reviewed.

Director Darcy provided an overview of the transfers related to line 100-200 for medical insurance for retirees, IMRF, and Social Security. She stated that there is a transfer for line 100-201 for jail operations for retired correctional officer costs.

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL** to approve the four changes for the Sheriff's Department

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

EMA budget reviewed.

Director Darcy stated that there is a proposed adjustment to medical insurance line 100-220-5082. She stated that there was an error in the book and there is an increase of \$821.

MOTION **MOTION BY MEMBER WOODROW, SECOND BY MEMBER PHILLIPS** to approve adjustment to EMA - medical insurance line 100-220-5082 in the amount of \$821

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Coroner budget reviewed.

Community Development budget reviewed.

Member Phillips stated that the FTE has increased from 4.5 to 6 and requested an explanation. Director Darcy noted that there is an error in support staff and the total FTE26 should be 2. She stated that the two GIS employees used to be paid from the GIS fund but a few years ago, they moved those wages to this department.

Member Hopkins questioned the almost 3% decrease from last year in this budget. Director Darcy stated that it is primarily due to medical insurance from a vacant position.

County Board budget reviewed.

County Auditor budget reviewed.

County Clerk/Recorder budget reviewed.

Chairman Harris stated that in the last year, the County Clerk decided to give his employees a holiday off that was not in the contract, which cost the County approximately \$9,200. He stated that he also gives his employees birthdays off, which is not in the contract. He stated

that it cost the County a little over \$2,000. Chairman Harris stated that he would entertain a Motion to reduce a line item 100-602-5003 by the amount of \$12,710.55.

MOTION MOTION BY MEMBER PROEHL, SECOND BY MEMBER STAHL to approve a reduction in line item 100-602-5003 by the amount of \$12,710.55

Member Stahl questioned if there is a way to reprimand the individual instead of reducing his budget.

Member Crawford stated that in the past there has been a censure motion that passed the county board. He stated that a censure technically does nothing.

Member Proehl stated that we pay people to help us with negotiations with the unit contracts and we should oblige those contracts. She stated that we are a team and there are some people who want to do what they want to do. She is in support of this.

Member Stahl questioned if we know this is against the contract, is there a way to not pay the employees since they are taking days off that are not included in their contract.

State's Attorney Mike Holly stated that the co-employer is expected to honor the terms of the contract and if they do not, there are consequences that are suffered by the entire union or the employers as a whole.

Member Crawford stated that we do not have Team Tazewell anymore, and this has a negative impact on other areas.

Member Hopkins questioned if the personnel is paid from general fund for this department and Chairman Harris and Director Darcy confirmed that it is.

Member Graff questioned how taking funds from the Clerk's fund would help solve this issue.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

County Recorder budget reviewed.

County Treasurer budget reviewed.

County Administration budget reviewed.

Finance Director Mindy Darcy stated that there are two transfers related to IMRF and Social Security. She stated that there is also an adjustment for a salary increase for the Sheriff's corrections officers in the amount of \$35,000.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL to approve two transfers related to IMRF and Social Security and an adjustment for a salary increase for the Sheriff's corrections officers in the amount of \$35,000

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Information Technology budget reviewed.

Human Resources budget reviewed.

Finance budget reviewed.

Finance Director Mindy Darcy stated that there is something new in here. She stated that they are going with a payroll service provider to process payroll. There is a \$165,000 increase in the Professional fees line item.

Member Phillips questioned whether this would reduce payroll costs in the future, and Director Darcy stated that this would not necessarily reduce costs, as we would still need someone at the County to oversee payroll.

County Audit budget reviewed.

Farm budget reviewed.

Assessments budget reviewed.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW to approve an adjustment to bring the JS medical insurance costs into the insurance line for Supervisor of Assessment budget

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Board of Review budget reviewed.

Building Administration budget reviewed.

Member Hopkins questioned the total FTE's increase and whether that amount will increase with the new building. Facilities Maintenance Director Mike Schone stated that the increase for FY26 is not just for the new building, it is to maintain what we already have.

General County Operations budget reviewed.

MOTION MOTION BY CHAIRMAN HARRIS to approve the General Fund as amended

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

RECESS

Chairman Harris recessed the meeting at 5:18 p.m.

(transcribed by S. Gullette)

Minutes pending committee approval



Finance Committee (Budget)

James Carius Community Room

Monday, September 8, 2025 – 3:30 p.m.

Committee Members Present: Chairman Mike Harris, Eric Schmidgall, Kim Joesting, Russ Crawford, Nancy Proehl, Joe Woodrow, Deene Milam, Eric Stahl, Aaron Phillips

Committee Members Absent: Vice Chairman Max Schneider, Dave Mingus

Others Attending: Finance Director Mindy Darcy, Nick Graff, Greg Menold

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING** to open for review the FY26 General Fund.

Finance Director Mindy Darcy provided a summary of proposed budget adjustments for the general fund, special revenue funds, and special revenue funds – FY25 estimate adjustments.

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW** to amend the State's Attorney lines 100-110-5070 (Social Security), 100-110-5080 (IMRF), and 100-110-5082 (Medical Insurance) for an increase of \$27,850

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER STAHL, SECOND BY MEMBER SCHMIDGALL** to amend the EMA lines 100-220-5140 (Uniforms & Clothing), 100-220-5167 (Recognition & Awards), and 100-220-5180 (Program Supplies) for a decrease of \$1,500

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL** to amend the County Clerk lines 100-602-5070 (Social Security) and 100-602-5080 (IMRF) for an increase of \$2,023

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL** to amend the Administration lines 100-610-4901 (Transfer from IMRF), 100-610-4902 (Transfer from Social Security), and 100-610-5999 (Contingency) for a decrease of \$17,882

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION MOTION BY CHAIRMAN HARRIS to approve the General Fund as amended

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION MOTION BY MEMBER WOODROW, SECOND BY MEMBER STAHL to review and recommend the IMRF budget

Finance Director Mindy Darcy stated that there is a revenue and expense adjustment for this fund that is the result of salary changes. She stated that this is a lax levy fund.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING to amend the IMRF lines 200-700-4900 (Transfer from County) and 200-700-5700 (Transfer to County General) for an increase of \$4,357

On voice vote, **AMENDMENT CARRIED UNANIMOUSLY**

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION MOTION BY MEMBER SCHMIDGALL, SECOND BY MEMBER PROEHL to review and recommend the Social Security budget

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING to amend the Social Security lines 201-700-4900 (Transfer from IMRF) and 201-700-5700 (Transfer to County General) for an increase of \$4,032

On voice vote, **AMENDMENT CARRIED UNANIMOUSLY**

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION MOTION BY MEMBER STAHL, SECOND BY MEMBER PHILLIPS to review and recommend the Health Internal Services budget

MOTION MOTION BY MEMBER STAHL, SECOND BY MEMBER PHILLIPS to amend the Health Internal Services lines 202-650-4550 (County General) and 202-650-4553 (Employee Deduction) for a decrease of \$212,698

On voice vote, **AMENDMENT CARRIED UNANIMOUSLY**

Member Stahl questioned why the Child Advocacy Line had been doubled, and Director Darcy stated that it was due to a vacant position.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION MOTION BY MEMBER PHILLIPS, SECOND BY MEMBER STAHL to review and recommend the County Highway Township Bridge budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER STAHL, SECOND BY MEMBER PROEHL** to review and recommend the County Highway budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER PHILLIPS, SECOND BY MEMBER WOODROW** to review and recommend the County Motor Fuel Tax budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER SCHMIDGALL, SECOND BY MEMBER CRAWFORD** to review and recommend the Township Road Fuel Tax budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING** to review and recommend the County Bridge budget

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW** to amend the County Bridge line 214-400-4000 (General Property Taxes) for an increase of \$25,966

On voice vote, **AMENDMENT CARRIED UNANIMOUSLY**

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER PROEHL, SECOND BY MEMBER PHILLIPS** to review and recommend the Matching Tax budget

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW** to amend the Matching Tax line 215-400-4000 (General Property Taxes) for a decrease of \$25,966

On voice vote, **AMENDMENT CARRIED UNANIMOUSLY**

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING** to review and recommend the County Health budget

Health Department Administrator Amy Fox provided an overview of the Health Department 220 fund.

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER JOESTING, SECOND BY MEMBER STAHL** to review and recommend the Solid Waste budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER SCHMIDGALL, SECOND BY MEMBER PROEHL** to review and recommend the SIPA grant budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING** to review and recommend the Veteran's Assistance budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER STAHL** to review and recommend the Animal Control budget

Member Graff questioned whether the budget reflects the increases resulting from the new building. Animal Control Director Libby Aeschleman stated that the majority of the building will come after this budget.

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER STAHL** to review and recommend the GIS budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER JOESTING, SECOND BY MEMBER WOODROW** to review and recommend the Persons with Developmental Disabilities budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER PHILLIPS, SECOND BY MEMBER PROEHL** to review and recommend the American Rescue Plan budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER PHILLIPS, SECOND BY MEMBER CRAWFORD** to review and recommend the National Opioid Settlement budget

Finance Director Mindy Darcy explained that this is a fund that was created as a result of a class action lawsuit related to opioids, where Tazewell County received and will continue to receive funds from pharmaceutical companies. She stated that the funds must be used to help mitigate the opioid crisis. She stated that we hired a substance use disorder counselor two years ago. She stated that

she works with the courts and provides services that we did not have prior. She stated that \$50,000 a year that goes to the Health Department for their work in the opioid crisis.

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER SCHMIDGALL, SECOND BY MEMBER CRAWFORD** to review and recommend the LACTF budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER WOODROW SECOND BY MEMBER PROEHL** to review and recommend the Energy Transition Community Grant budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER PHILLIPS, SECOND BY MEMBER MILAM** to review and recommend the Sheriff Grant Fund budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER WOODROW, SECOND BY MEMBER CRAWFORD** to review and recommend the Treasurer's Automation budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER MILAM** to review and recommend the Probation Upgrade budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PHILLIPS** to review and recommend the Risk/Management Liability budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER WOODROW, SECOND BY MEMBER MILAM** to review and recommend the Drug Court Fund budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER PHILLIPS, SECOND BY MEMBER SCHMIDGALL** to review and recommend the Capital Improvement Plan budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER STAHL** to review and recommend the Recorder's Special Document Storage budget

On voice vote, **MOTION AS CARRIED UNANIMOUSLY**

F-25-23 **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW** to recommend to decline Property Tax Recapture

Finance Director Mindy Darcy stated that this will decline the revenue recapture process for the Tazewell County levies.

Member Graff stated that this came about 3-4 years ago and stated that we have historically passed this and encouraged the committee to pass the Resolution.

Member Proehl stated that she recalls this from the past and stated that the committee has always voted unanimously in support of this.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Chairman Harris stated that the meeting on September 15, 2025 will not be needed. He stated that the tentative budget meeting is scheduled for Monday, October 6, 2025.

RECESS

Chairman Harris recessed the meeting at 4:44 p.m.

(transcribed by S. Gullette)

Mr. Chairman and Members of the Tazewell County Board:

Your Finance Committee has considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, the County's Finance Committee recommends to the County Board to approve the attached Engagement Letter with CliftonLarsonAllen, LLC for Professional Audit Services; and

WHEREAS, the Engagement Letter defines the responsibilities of the External Auditor and Management in the performance of the audit.

THEREFORE BE IT RESOLVED that the County Board approve this agreement.

BE IT FURTHER RESOLVED that the County Clerk notifies the County Board Office, the Treasurer, the Auditor and CliftonLarsonAllen, LLC.

PASSED THIS 24th DAY OF SEPTEMBER, 2025.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman



September 10, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated October 25, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Tazewell County, Illinois ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended November 30, 2025.

Brian J. Mateas, CPA is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Tazewell County, Illinois, and the related notes to the financial statements as of and for the year ended November 30, 2025.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

Combining and individual fund statements and schedules

Consolidated Year-End Financial Report

Schedule of Accountabilities specific to the Circuit Clerk

Report J specific to the Circuit Clerk

The following supplementary information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

Schedule of Assessed Valuations, Tax Extensions, Tax Distributions, and Tax Rates

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of data collection form
- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of schedule of expenditures of federal awards.
- Converting cash basis accounting records to accrual basis.
- Preparation of State of Illinois annual financial report

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those

risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of the entity and its environment, including the system of internal control, relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override
- Revenue recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records

and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your

knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed

to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that

we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors'

reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$147,900.00. We will also bill for a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. We will obtain prior approval from you before performing any services beyond the services described in this letter and will provide a fair and reasonable price for performing the additional services.

The professional fee above also includes the Circuit Clerk engagement, which will be outlined in a separate statement of work. It does not include time involved for implementation of GASB Statement No. 101, *Compensated Absences*. The professional fee above is based on auditing two federal major programs; the need to audit more than two federal major programs will result in additional hours and fees.

Our invoices, including applicable state and local taxes, are payable on presentation and will be billed as follows:

Bill to be mailed on	Amount to be billed (excludes technology and client support fee)
December 2025	\$30,000
February 2026	\$67,900
April 2026	\$50,000

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate. Examples of such circumstances may include key employee turnover at the County, significant delays caused by the County, significant audit re-work resulting from adjusting journal entries provided by the County, or the need to audit more than two federal major programs. We will obtain prior approval from you before performing any services beyond the services described in this letter and will provide a fair and reasonable price for performing the additional services.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work. We will obtain prior approval from you before performing any services beyond the services described in this letter and will provide a fair and reasonable price for performing the additional services.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Tazewell County, Illinois.

CLA
CliftonLarsonAllen

Brian J. Mateas

Brian J. Mateas, CPA, Signing Director

SIGNED 9/10/2025, 7:11:55 PM CDT

Client
Tazewell County, Illinois

SIGN:

Mindy Darcy, Finance Director

DATE:

Mr. Chairman and Members of the Tazewell County Board:

Your Finance Committee has considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, in FY25, Tazewell County received \$146,856 of grant funds for a Courts Technology Modernization Grant; and

WHEREAS, the grant funds were used to purchase case management software from Goodin Associates; and

WHEREAS, the County's Finance Committee recommends to the County Board to authorize the recognition of an increase of available expenditure funds and revenues within the Circuit Clerk's fiscal year 2025 General Fund budget as follows:

Revenues:

100-100-4110, State Grants \$146,856, and

Expenditures:

100-100-5200, Software Maintenance \$23,867, and

100-100-5200, Software – Capital \$122,989
Outlay

WHEREAS, this budget transfer will result in a net \$0 increase in the overall FY25 budget; and

WHEREAS, this action does not represent an additional appropriation of funds by the County Board, it solely represents recognizing the increase of available expenditure funds as a result of the awarded grants, as well as a corresponding increase in the revenue budget.

THEREFORE BE IT RESOLVED that the County Board approve the stated recommendation.

BE IT FURTHER RESOLVED that the County Clerk notifies the County Board Office, Circuit Clerk, Treasurer's Office, Finance Office, and the Auditor of this action.

PASSED THIS 24TH DAY OF SEPTEMBER, 2025.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

COMMITTEE REPORT

Mr. Chairman and Members of the Tazewell County Board:

Your Finance Committee has considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, the County's Finance Committee recommends to the County board to authorize the following budget transfer for Community Development – County Farm

- Transfer \$285.00 from Fuel and Oil (100-300-5130) to Due and Subscriptions (100-300-5120)
- Transfer of \$150.00 from Fuel and Oil (100-300-5130) to Deposit Reimbursement (100-300-5614)

WHEREAS, the funds are available, without causing a future deficit, in the in Commodities, Fuel and Oil; and

WHEREAS, Dues and Subscriptions were overdrawn due to payment of annual dues to an organization we no longer belong to; and

WHEREAS, the fund transfer is needed for Deposits and Reimbursement due to filings fees paid and a code amendment change making the hearing no longer necessary.

THEREFORE BE IT RESOLVED that the County Board approve the transfer of funds.

BE IT FURTHER RESOLVED THAT THE County Clerk notified the County Board Office, Community Development, Finance, the Treasurer and the Auditor of this action.

PASSED THIS 24TH DAY OF SEPTEMBER 2025

ATTEST:

TAZEWELL COUNTY CLERK

TAZEWELL COUNTY BOARD CHAIRMAN