

Finance & Personnel Committee
Monday, January 6th, 2020
5:00 PM, 2nd Floor, VCAB

AGENDA

1. Call to Order and Roll Call
2. Adoption/Amendments to the Agenda
3. Approval of Minutes – November 4th, 2019
4. Audience Comments
5. Financial Update
6. Executive Sessions:
 - A **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (1)** The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee to determine its validity.
 - B **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (2)** Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
 - C **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (6)** The setting of a price for sale or lease of property owned by the public body.
 - D **Pursuant to Open Meetings Act 5 ILCS 120/2 (c) (11)** Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.
7. Items of Information
8. Adjournment

Finance & Personnel Committee
Monday, November 4th, 2019
5:15 PM, Conference Room, VCAB

MINUTES

Agenda Item 1 - Call to Order and Roll Call

Committee Chairman Steve Fourez called the Finance & Personnel meeting to order at 5:00 PM. Upon the call of the roll, the following members were present; Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark, and Bruce Stark. Robert Boyd and Adam Hart were absent. Robert Boyd was excused. Also, in attendance; Larry Baughn - County Board Chairman, Darren Duncan – Vermilion County Treasurer, Doug Toole – Health Department Administrator, Erika Briggs- Finance Director, Jacqueline Lacy – Vermilion County State’s Attorney, Matt Long – Supervisor of Assessment, Cathy Jenkins – County Clerk, and Lindsay Light – Chief Deputy County Clerk.

Agenda Item 2 - Adoption/Amendments to the Agenda

An amendment was made to the agenda to add the Financial Update after the Audience Comments. Bieritz motioned, second by Mrs. Stark to approve the agenda. Motion passed by acclamation.

Agenda Item 3 - Approval of Minutes – October 21st

Bieritz motioned, second by Mr. Stark to approve the minutes. Motion passed by acclamation.

Agenda Item 4 - Audience Comments

None

Agenda Item 5 – Cannabis Retailer’s Occupation Tax

Mrs. Stark motioned, second by Bieritz to discuss.

Chairman Baughn presented the Cannabis Retailer’s Occupation Tax. In unincorporated jurisdictions of Vermilion County, the rate will be 3.75% of the gross receipts from the sale made in that business. In municipal jurisdictions, the rate will be 3% of the gross receipts from the sale made in that business.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark and Bruce Stark. 5 yes, 2 absent

Agenda Item 6 – Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for the State’s Attorney - \$2,000

Mr. Stark motioned, second by Bieritz to discuss.

The State’s Attorney’s office desires to move funds from the salary personnel line to supplies to ensure adequate funding of paper and toner expenses.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark and Bruce Stark. 5 yes, 2 absent

Agenda Item 7 – Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for Court Administration - \$10,000

Bieritz motioned, second by Mrs. Stark to discuss.

The Court Administration is in need of additional funding for court appointed counsel when the Public Defender cannot represent the defendant.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark and Bruce Stark. 5 yes, 2 absent

Agenda Item 8 – Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for Health Insurance - \$143,094

Bieritz motioned, second by Mrs. Stark to discuss.

Due to the change in the payroll system, the timing of the health insurance expense takes place then normally planned in the fiscal year. This has caused there to be 13 months in this fiscal year.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark and Bruce Stark. 5 yes, 2 absent

Agenda Item 9 – Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for County Board – Capital Improvements -\$11,400

Mr. Stark motioned, second by Boyd to discuss.

A line item transfer is needed to pay for the final bill of the year for the JANO court records management project. The overall project is under budget from the 5-year proposal plan.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark and Bruce Stark. 5 yes, 2 absent

Agenda Item 10 – Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Vermilion County Treasurer - \$6,600

Mrs. Stark motioned, second by Bieritz to discuss.

The County Treasurer has the need to replace some equipment and to pay for postage, as well as meeting the cost of auctioning off tax delinquent properties.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark and Bruce Stark. 5 yes, 2 absent

Agenda Item 11 – Vermilion County, IL Combined Annual Budget and Appropriation Ordinance for the 2019-2020 Fiscal Year

Bieritz motioned, second by Mr. Stark to discuss.

Chairman Baughn went over a few of the changes that were made to the budget since the last meeting. The General Fund deficit has decreased from \$894,217 to \$722,371. A few of the other items discussed were the Health Department rent, Recreational Use tax, and probation reimbursement.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Breannah Haton, Becky Stark and Bruce Stark. 5 yes, 2 absent

Agenda Item 12 – Vermilion County, IL Combined Annual Tax Levy for the 2019-2020 Fiscal Year

The tax levy did change from previously due to an increase in the expected EAV from the Supervisor of Assessments.

Agenda Item 13 – Executive Session

None

Agenda Item 14 - Items of Information

Chairman Baugh told the committee that the audit is still being completed. The external auditor had recently asked for additional information and that has all been provided to them. He will keep the committee updated.

Agenda Item 15 – Adjournment

Chairman Fourez adjourned the meeting at 5:48 PM.

Minutes by: Erika Briggs, Financial Resources Director

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Vermilion County Revenue 2018 vs 2019 - as of November 2019

Revenue 2017 vs 2018	Description	Budget 2018 (Estimated Revenue)	Budget 2019 (Estimated Revenue)	Actual 2018 (November 30)	Actual 2019 (November 30)	% of Budget 2018	% of Budget 2019	Variance
03101	Real Estate Taxes	\$ 2,007,470.00	\$ 2,328,286.00	\$ 1,946,886.80	\$ 2,438,686.60	96.98%	104.74%	7.76%
03201	Liquor License Fees	\$ 50,000.00	\$ 50,000.00	\$ 48,800.00	\$ 43,775.00	97.60%	87.55%	-10,05%
03301	State Income Taxes	\$ 2,600,000.00	\$ 2,900,000.00	\$ 2,794,480.96	\$ 2,917,222.23	107.48%	100.55%	-6.89%
03304	Sales Tax/Regular	\$ 310,000.00	\$ 417,000.00	\$ 392,216.60	\$ 346,667.58	126.52%	83.13%	-2.4339%
03305	Sales Tax/Supplemental	\$ 1,650,000.00	\$ 1,654,470.00	\$ 1,675,315.63	\$ 1,550,853.94	101.53%	93.74%	-7.80%
03306	Corp Replacement Tax	\$ 1,140,178.00	\$ 1,140,178.00	\$ 1,177,157.35	\$ 1,284,328.05	103.24%	112.64%	9.40%
03307	Hotel/Motel Tax	\$ 4,000.00	\$ 4,500.00	\$ 4,202.82	\$ 3,585.30	105.07%	79.67%	-25.40%
03311	State Salary Reimb/ Pub Def	\$ 99,934.00	\$ 99,934.00	\$ 99,895.32	\$ 94,853.79	99.96%	94.92%	-5.04%
03312	State Salary Reimb/ Probation	\$ 632,202.00	\$ 800,000.00	\$ 926,976.62	\$ 699,998.55	146.63%	87.50%	-59.13%
03315	State Salary Reimb/ ST Atty	\$ 148,677.00	\$ 148,677.00	\$ 149,898.04	\$ 140,538.51	100.82%	94.53%	-6.30%
03316	State Salary Reimb/ S of A	\$ 35,355.00	\$ 35,355.00	\$ 35,183.34	\$ 32,408.75	99.51%	91.67%	-7.85%
03318	S.S.A. Reimb/Prisoners	\$ 7,000.00	\$ 7,000.00	\$ 7,800.00	\$ 800.00	111.43%	11.43%	-100.00%
03321	EMA Grant Reimb	\$ 33,000.00	\$ 33,000.00	\$ 34,933.22	\$ 64,811.63	105.86%	196.40%	4.9054%
03325	Reimb/ Date Program	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	100.00%	100.00%	0.00%
03326	W/B Grant/ Travel	\$ 25,000.00	\$ 25,000.00	\$ 23,754.71	\$ 18,980.82	95.02%	75.92%	-19.10%
03333	School Service Grant	\$ 6,603.00	\$ 9,260.00	\$ 5,700.00	\$ 8,300.00	86.32%	89.63%	3.31%
03425	VOCA Grant	\$ 72,487.00	\$ -	\$ 14,713.00	\$ 47,816.00	20.30%	#DIV/0!	#DIV/0!
03501	Public & Co Fees/ Circuit Clerk	\$ 625,000.00	\$ 500,000.00	\$ 471,301.16	\$ 363,225.22	75.41%	72.65%	-2.76%
03502	Public & Co Fees/ County Clerk	\$ 269,616.00	\$ 256,000.00	\$ 231,611.32	\$ 248,124.25	85.90%	96.92%	11.02%
03503	Public & Co Fees/ Recorder	\$ 215,000.00	\$ 220,000.00	\$ 237,198.34	\$ 267,933.15	110.32%	121.79%	11.46%
03504	Public & Co Fees/ Sheriff	\$ 110,000.00	\$ 122,000.00	\$ 119,311.83	\$ 106,691.56	108.47%	87.45%	-21.01%
03505	Public & Co Fees/ Coroner	\$ -	\$ -	\$ 1,030.00	\$ -	#DIV/0!	#DIV/0!	#DIV/0!
03506	Public & Co Fees/ St Atty	\$ 100,000.00	\$ 110,000.00	\$ 96,072.49	\$ 72,707.85	96.07%	66.10%	-29.97%
03510	Court Security Fees	\$ 280,000.00	\$ 320,000.00	\$ 308,466.79	\$ 209,185.95	110.17%	65.37%	-44.80%
03540	Bond Processing Fee	\$ 70,000.00	\$ 65,000.00	\$ 66,751.50	\$ 78,758.00	95.36%	121.17%	25.21%
03541	Sheriff's Services	\$ 17,000.00	\$ 17,000.00	\$ 14,942.19	\$ 26,187.71	87.90%	154.05%	66.15%
03544	Traffic/Conservation Co. Fees	\$ 79,000.00	\$ 50,000.00	\$ 58,848.31	\$ 192,015.10	74.49%	384.03%	309.54%
03545	Sheriff's Sale Fees	\$ 65,000.00	\$ 85,000.00	\$ 140,100.00	\$ 59,400.00	215.54%	69.88%	-145.66%
03556	State Police Vehicle Fees	\$ 5,500.00	\$ 3,000.00	\$ 5,263.22	\$ 522.08	9.57%	17.40%	7.83%
03601	Fines	\$ 120,000.00	\$ 80,000.00	\$ 74,243.88	\$ 86,197.75	61.87%	107.75%	45.88%
03602	Bond Forfeiture	\$ 40,000.00	\$ 40,000.00	\$ 16,150.00	\$ 18,638.00	40.38%	46.60%	6.22%
03701	Interest	\$ 35,000.00	\$ 50,000.00	\$ 63,756.03	\$ 62,235.67	182.16%	124.47%	-57.69%
03704	Public Defender Client Reimb	\$ 21,000.00	\$ 15,000.00	\$ 854.19	\$ 553.00	4.07%	3.69%	-0.38%
03706	Surcharge/ Circuit Clerk	\$ 30.00	\$ 30.00	\$ 6.02	\$ 0.50	20.07%	1.67%	-18.40%
03707	County Jail Medical Fee	\$ 2,760.00	\$ 3,000.00	\$ 6,019.60	\$ 5,506.88	218.10%	183.56%	-34.54%
03708	Penalty Cost & Interest	\$ 150,000.00	\$ 200,000.00	\$ 212,035.43	\$ 228,961.45	141.36%	114.48%	-26.88%
03710	Miscellaneous	\$ 200,000.00	\$ 200,000.00	\$ 147,388.46	\$ 140,606.44	73.69%	70.30%	-3.39%
03711	EMA-Tier Hazardous Fee	\$ -	\$ -	\$ -	\$ 4,485.00	#DIV/0!	#DIV/0!	#DIV/0!
03712	Memorial Funds	\$ -	\$ -	\$ -	\$ (29,999.00)	#DIV/0!	#DIV/0!	#DIV/0!
03715	Lump Sum Charges	\$ 2,000.00	\$ 2,000.00	\$ 2,330.98	\$ 326.03	116.55%	16.30%	-100.25%
03719	5% DNA ID- Circuit Clerk	\$ 700.00	\$ 700.00	\$ 592.09	\$ 137.03	84.58%	19.58%	-65.01%
03721	5% Youth Diversion	\$ 600.00	\$ 600.00	\$ 257.80	\$ 34.90	42.97%	5.82%	-37.15%
03723	FTA Warrant Fee	\$ 37,000.00	\$ 21,000.00	\$ 17,150.00	\$ 17,100.00	46.35%	81.43%	35.08%
03726	Franchise Fees	\$ 113,000.00	\$ 121,000.00	\$ 98,296.58	\$ 135,195.39	86.99%	111.73%	24.74%
03727	Gambling Revenue	\$ 165,000.00	\$ 165,000.00	\$ 173,920.29	\$ 198,365.27	105.41%	120.22%	14.82%
03502	Transfers In	\$ 850,000.00	\$ 300,000.00	\$ 548,554.67	\$ 215,386.38	64.51%	71.80%	7.28%
03904	Transfers from Fund 009	\$ -	\$ 600,000.00	\$ -	\$ 600,000.00	#DIV/0!	100.00%	#DIV/0!
	Total	\$ 12,412,612.00	\$ 13,216,490.00	\$ 12,463,035.06	\$ 13,019,608.31	100.41%	98.51%	-1.90%

Should be 100%





Fund Equity Changes Report

Through 11/30/19

Summary Listing

Fund	Fund Description	Beginning balance December 2018	YTD Revenues	YTD Expenses	Surplus/Profit	Estimate Fund balance November 2019
Fund Category Governmental Funds						
Fund Type General Fund						
001	GENERAL FUND	5,942,870.90	13,019,608.31	13,371,434.19	(351,825.88)	5,591,045.02
	Fund Type General Fund Totals	5,942,870.90	\$13,019,608.31	\$13,371,434.19	(351,825.88)	\$5,591,045.02
Fund Type Special Revenue Funds						
002	IMRF FUND	1,209,393.20	1,110,278.96	1,137,771.25	(27,492.29)	1,181,900.91
003	VERMILION CO HEALTH DEPARTMENT	987,701.15	1,488,275.32	1,281,166.99	207,108.33	1,194,809.48
004	MENTAL HEALTH 708 FUND	535,004.03	898,947.50	904,640.31	(5,692.81)	529,311.22
006	PSB RENT FUND	8,302,405.14	12,089,876.07	12,416,132.15	(326,256.08)	7,976,149.06
007	COUNTY HIGHWAY FUND	615,334.40	1,315,653.48	1,287,971.78	27,681.70	643,016.10
009	LAW ENFORCEMENT FUND	4,374,714.19	1,329,153.35	1,097,702.01	231,451.34	4,606,165.53
010	INDEMNITY FUND	146,156.16	45,628.17	50,202.70	(4,574.53)	141,581.63
011	ANIMAL CONTROL FUND	169,380.99	670,543.18	668,507.34	2,035.84	171,416.83
013	GIS AUTOMATION FUND	289,470.26	186,908.02	262,053.79	(75,145.77)	214,324.49
014	PROBATION SERVICE FUND	168,511.38	92,124.47	146,631.76	(54,507.29)	114,004.09
015	COUNTY CLERK VITAL RECORDS	42,805.34	15,472.73	24,926.88	(9,454.15)	33,351.19
018	CO CLERK TAX AUTOMATION FUND	10,769.74	1,830.50	.00	1,830.50	12,600.24
019	FICA (SOCIAL SECURITY)	299,186.41	1,166,722.91	1,143,337.93	23,384.98	322,571.39
022	STATE'S ATTY AUTOMATION	9,084.86	2,537.76	7,341.83	(4,804.07)	4,280.79
035	CORONER'S AUTOMATION	47,105.94	21,160.09	46,474.28	(25,314.19)	21,791.75
041	CAPITAL IMPROVEMENTS FUND	972,029.30	115,683.09	257,170.64	(141,487.55)	830,541.75
042	NORTH FORK SPEC SERV AREA 1	310,799.67	6,987.92	41,139.89	(34,151.97)	276,647.70
043	NORTH FORK SPEC SERV AREA 2	92,540.62	1,826.16	15,501.99	(13,675.83)	78,864.79
044	NORTH FORK SPEC SERV AREA 3	21,605.31	360.16	2,981.16	(2,621.00)	18,984.31
048	LAW ENFORCEMENT GRANT	25.15	.90	.00	.90	26.05
062	COUNTY BRIDGE FUND	1,496,408.56	406,412.42	554,446.84	(148,034.42)	1,348,374.14
063	LAW LIBRARY FUND	65,888.15	30,672.99	16,960.84	13,712.15	79,600.30
069	WORKING CASH FUND	(106.85)	.00	.00	.00	(106.85)
071	TRAFFIC FEE FUND	240,202.41	44,635.84	93,644.60	(49,008.76)	191,193.65
074	COURT AUTOMATION FUND	112,136.83	118,080.53	135,407.88	(17,327.35)	94,809.48
075	COURT SECURITY FEE FUND	74,043.64	143,340.84	152,231.80	(8,890.96)	65,152.68
076	RECORDER SPECIAL FUND	239,129.91	36,430.37	11,201.46	25,228.91	264,358.82
078	CIRCUIT CLERK OPER & ADMIN	58,754.33	8,846.15	5,920.22	2,925.93	61,680.26
079	COURT DOCUMENT STORAGE FUND	189,260.70	117,315.38	102,194.55	15,120.83	204,381.53
080	DRUG COURT FEE FUND	67,839.48	3,914.75	3,539.48	375.27	68,214.75
081	VC ELECTRONIC MONITOR	45,132.56	19,486.64	19,036.00	450.64	45,583.20
086	BOARD OF ELECTION FUND	1,809.39	.00	.00	.00	1,809.39
088	TREASURER AUTOMATION FUND	78,442.56	65,643.60	43,708.31	21,935.29	100,377.85
090	VC TRUSTEE REVOLVING FUND	42,269.56	13,857.10	24,380.76	(10,523.66)	31,745.90
091	CHILD SUPPORT/MAINT	105,648.92	.00	39,804.05	(39,804.05)	65,844.87
097	VICTIM WITNESS/ATTY GENERAL	31,328.40	28,954.71	30,000.00	(1,045.29)	30,283.11
099	VC MEG/EXP MULTI-JUR NARC	293.52	38,527.83	.00	38,527.83	38,821.35
	Fund Type Special Revenue Funds Totals	21,452,505.31	\$21,636,089.89	\$22,024,131.47	(388,041.58)	\$21,064,463.73
	Fund Category Governmental Funds Totals	27,395,376.21	\$34,655,698.20	\$35,395,565.66	(739,867.46)	\$26,655,508.75



Fund Equity Changes Report

Through 11/30/19

Summary Listing

Fund	Fund Description	Beginning balance December 2018	YTD Revenues	YTD Expenses	Surplus/Profit	Estimate fund balance November 2019
Fund Category Proprietary Funds						
Fund Type Enterprise Funds						
066	VC SOLID WASTE MANAGEMENT	959,090.16	275,480.89	196,334.30	79,146.59	1,038,236.75
	Fund Type Enterprise Funds Totals	959,090.16	\$275,480.89	\$196,334.30	79,146.59	\$1,038,236.75
Fund Type Internal Service Funds						
005	LIABILITY INSURANCE FUND	878,400.08	740,266.71	887,507.84	(147,241.13)	731,158.95
	Fund Type Internal Service Funds Totals	878,400.08	\$740,266.71	\$887,507.84	(147,241.13)	\$731,158.95
	Fund Category Proprietary Funds Totals	1,837,490.24	\$1,015,747.60	\$1,083,842.14	(68,094.54)	\$1,769,395.70
Fund Category Fiduciary Funds						
Fund Type Private-Purpose Trust Funds						
052	ELECTRONIC CITATION FUND	21,851.34	5,245.88	.00	5,245.88	27,097.22
072	TREASURER'S ACCT FUND	49,176.09	19.81	7,759.25	(7,739.44)	41,436.65
	Fund Type Private-Purpose Trust Funds Totals	71,027.43	\$5,265.69	\$7,759.25	(2,493.56)	\$68,533.87
	Fund Category Fiduciary Funds Totals	\$71,027.43	\$5,265.69	\$7,759.25	(2,493.56)	\$68,533.87
	Grand Totals	29,303,893.88	\$35,676,711.49	\$36,487,167.05	(810,455.56)	\$28,493,438.32