

AGENDA

1. Call to Order and Roll Call
2. Adoption/Amendments to the Agenda
3. Approval of Minutes – October 21st 2019
4. Audience Comments
5. Ordinance: Cannabis Retailer's Occupation Tax
6. Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for the State's Attorney - \$2,000
7. Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for Court Administration - \$10,000
8. Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for Health Insurance - \$143,094
9. Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for County Board - Capital Improvements - \$11,400
10. Ordinance: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Vermillion County Treasurer- \$6,600
11. Vermillion County, IL Combined Annual Budget and Appropriation Ordinance for the 2019-2020 Fiscal Year
12. Vermillion County, IL Combined Annual Tax Levy for the 2019-2020 Fiscal Year
13. 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.
14. Items of Information

15. Adjournment

**Finance & Personnel Committee
Monday, October 21st, 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, Becky Stark, and Bruce Stark. Robert Boyd, Breannah Haton, and Adam Hart were absent. Robert Boyd and Breannah Haton were excused. Also, in attendance; Larry Baughn - County Board Chairman, Darren Duncan – Vermillion County Treasurer, Doug Toole – Health Department Administrator, Erlka Briggs- Finance Director, Jacqueline Lacy – Vermillion County State’s Attorney, Matt Long – Supervisor of Assessments, Dan Wright – County Board Member, Cathy Jenkins – County Clerk, and Lindsay Light – Chief Deputy County Clerk.

Agenda Item 2 - Adoption/Amendments to the Agenda

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

Agenda Item 3 - Approval of Minutes – August 5th, 2019

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

Agenda Item 4 - Audience Comments

None

Agenda Item 5 – Vermillion County, IL Annual Budget and Appropriation Ordinance for the 2019-2020 Fiscal Year

Chairman Baughn began the discussion about the proposed budget for the 2019-2020 fiscal year by going over revenue that has not been included in the budget yet – Cannabis tax and increase for gaming. The Supervisor of Assessments also confirmed that the expected EAV should be changed from a 3.5% increase from the previous year to 4%. The committee discussed county positions in regards how they could be affected by the minimum wage increase. Mrs. Stark asked how the salary increases which were approved will affect other office salaries or union negotiations in the future. It was also suggested by the committee to have union negotiations done before the budget needs approved or to split up negotiations so they are not all being settled in the same year. The county board will make changes to the budget in the next week as needed and those changes would be presented to the Finance Committee at the next meeting for final approval.

Agenda Item 6 – Executive Session

None

Agenda Item 7 - Items of Information

None

Agenda Item 8 – Adjournment

Chairman Fourez adjourned the meeting at 5:50 PM.

Minutes by: Erika Briggs, Financial Resources Director

ORDINANCE

RE: CANNABIS RETAILER'S OCCUPATION TAX

WHEREAS, THE County of Vermilion has the authority to adopt ordinances regarding the taxation of the retail sale of cannabis and to regulate certain aspects of the sale of cannabis that protect the public health, safety and welfare of citizens; and

WHEREAS, the State of Illinois has authorized a tax at 55 ILCS 5/5-1006.5 to be imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail in the county on the gross receipts from these sales made in the course of that business, and

WHEREAS, this ordinance is intended to impose such a tax as authorized by State law which will be collected by the Illinois Department of Revenue.

NOW THEREFORE IT BE ORDAINED by the County Board of Vermilion County, Illinois, a body politic, as follows;

Section 1. Recitals. The facts and statements set forth above are found to be true and correct and adopted as part of this ordinance.

Section 2. Adoption of Tax – Unincorporated Areas. A tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Program Act, at retail in the unincorporated jurisdictions of Vermilion County at a rate of 3.75% of the gross receipts from those sales made in the course of that business.

Section 3. Adoption of Tax – Municipalities. A tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Program Act, at retail in the municipal jurisdictions of Vermilion County at a rate of 3% of the gross receipts from those sales made in the course of that business.

Section 4. Collection of Taxes. (A) The taxes imposed by this ordinance shall be remitted by such retailers to the Illinois Department of Revenue (Hereinafter "Department"). Any tax required to be collected pursuant to or as authorized by this ordinance and any such tax collected by such retailer and required to be remitted to the Department shall constitute a debt owed by the retailer to the State. Retailers may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with any State tax that retailers are required to collect.

(B) The taxes hereby imposed, and all civil penalties that may be assessed as incident thereto shall be collected by and enforced by the Department. The Department shall have full power to administer and enforce the provisions of this article.

Section 5. Severability. If any provision of this Ordinance, or the application of any provision of this ordinance, is held unconstitutional or otherwise held invalid, such occurrence shall not affect other provisions of this ordinance, or their application, that can be given effect without the constitutional or invalid provisions or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this ordinance.

Section 6. This ordinance shall be in full force and effect upon its passage, provided however, that the tax provided for herein shall take effect for all sales on or after the first day of January, 2020.

APPROVED BY EXECUTIVE COMMITTEE:

Larry Baughn, Jr.
Committee Chairperson

Y N A

Craig Golden

Y N **A**

Steven Fourez

Y N **A**

Kevin Green

Y N A

Crisi Walls

Y N A

Greg Thatcher

Y N A

Becky Stark

Y N **A**

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE STATES ATTORNEY'S OFFICE – LINE ITEM TRANSFER**

WHEREAS, 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 for the remainder of 2019 budget year; and

WHEREAS, such change requires a line item transfer; and

WHEREAS, this money was budgeted, albeit in a different line, and so it is not an addition to the annual budget; and,

WHEREAS, the budget therefore needs to be amended accordingly and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermillion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to amend the budget for fiscal year 2018-2019 as set out below:

001.220.00.04101	Salary Personnel	001.220.00.04210	Supplies	\$2000.00
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And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermillion County, Illinois at the November 12, 2019 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 12th day of November 2019 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermillion County Board

ATTEST:

Clerk of the County Board

Page 2
Budget Amendment – State’s Attorney

APPROVED BY Judicial and Rules:

Adam Hart Y N A
Committee Chairperson

Robert Boyd Y N A

Phearn Butler Y N A

Natalie Duncan Y N A

Chuck Mockbee Y N A

Tom Morse Y N A

Nancy O’Kane Y N A

APPROVED BY Finance Personnel:

Steve Fourez Y N A
Committee Chairperson

Wesley Blertitz Y N A

Robert Boyd Y N A

Breannah Haton Y N A

Becky Stark Y N A

Bruce Stark Y N A

Adam Hart Y N A

**Request for Transfer
Fiscal Budget
2018 - 2019**

Dept: State's Attorney - 220

Date: 10 - 16 - 2019

From: Salary Personnel

To: Supplies

Line Item	Description	Line Item	Description	Amount
001 - 220 - 00 - 04101	Salary Personnel	001 - 220 - 00 - 04210	Supplies	\$ 2,000.00
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$

NARRATIVE:

We would like to move \$2,000 from our Salary-Personnel line to our supply line to cover the cost of necessary paper and toner to get us through to the end of the budget year.



Department Head. 

Approved By:

_____ Committee

Chairman _____

Finance Committee

Chairman _____

Date: _____

Date: _____

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE COURT ADMINISTRATION - JUDICIAL**

WHEREAS, Court Administration - Judicial is in need of additional funds for court appointed conflict counsel to represent those Individuals the Public Defender cannot represent due to professional ethical rules, typically in multiple defendant cases, and the increase is due primarily to charges involving felony murder cases, and these are expenses for the remainder of 2019 budget year; and

WHEREAS, such change is required to adhere to State and Federal legal requirements; and

WHEREAS, this requires an out of category line item transfer of funds in the amount of \$10,000.00; and,

WHEREAS, the budget therefore needs to be amended to recognize this transfer accordingly and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermillion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to transfer funds for the Judicial and Rules budget for fiscal year 2018-2019 as set out below:

FROM:	TO:		
001.240.00.4101 Salary-Personnel	001.240.00.4271 Contractual/Legal	\$10,000.00	

And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermillion County, Illinois at the November 12, 2019 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 12th day of November 2019 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermillion County Board

ATTEST:

Clerk of the County Board

Budget Amendment – Judicial

APPROVED BY Finance Personnel:

<u>Steve Fourez</u>	Y	N	A
Committee Chairperson			
Wesley Bleritz	Y	N	A
Robert Boyd	Y	N	A
Breannah Haton	Y	N	A
Becky Stark	Y	N	A
Bruce Stark	Y	N	A
Adam Hart	Y	N	A

**Request for Transfer
Fiscal Budget
2018 - 2019**

Dept: Judicial & Rules

Date: 11 - 01 - 2019

From: _____ **To:** _____

Line Item	Description	Line Item	Description	Amount
001 - 240 - 00 - 4101	Salary-Personnel	001 - 240 - 00 - 4271	Contractual/Legal Fees	\$ 10,000.00
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$

NARRATIVE:

The Judiciary is requesting a line item transfer to Contractual/Legal Fees to cover legal fees of court appointed counsel defending primarily persons charged with felony murders. The number of appointments exceeded that which was anticipated for the fiscal year.


 Cynthia Dankalick
 Department Head: 

Approved By:

_____ Committee

Chairman _____

Finance Committee

Chairman _____

Date: _____

Date: _____

ORDINANCE

RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR THE HEALTH INSURANCE FUND

WHEREAS, the Health Insurance Fund is used to pay for claims; and

WHEREAS, due to the change in accounting systems and change in insurance, there was a change in when health insurance would be charged, and this has caused an additional month's cost to support these expenditures and the fund needs to support 13 months of health insurance cost; and

WHEREAS, the budget therefore needs to be amended accordingly and this was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermilion County Illinois that the County Auditor be authorized and instructed to amend the budget for fiscal year 2018-2019 by transferring money in the amount as below to facilitate payment of health insurance costs.

001.130.00.4155	Insurance – Life/Health	\$900.00
001.210.00.4155	Insurance – Life/Health	\$10,000.00
001.220.24.4155	Insurance – Life/Health	\$2,000.00
001.310.00.4155	Insurance – Life/Health	\$38,000.00
001.420.00.4155	Insurance – Life/Health	\$300.00
001.510.00.4155	Insurance – Life/Health	\$1,400.00
001.540.00.4155	Insurance – Life/Health	\$850.00
001.550.00.4155	Insurance – Life/Health	\$4,500.00
004.470.00.4155	Insurance – Life/Health	\$644.00
006.340.00.4155	Insurance – Life/Health	\$60,000.00
006.340.34.4155	Insurance – Life/Health	\$18,000.00
011.440.00.4155	Insurance – Life/Health	\$6,500.00

And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the November 12, 2019 A.D. Session.

This amendment takes two thirds majority for passage.

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Budget Amendment –Health Insurance Fund

DATED this 12th day of November 2019 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermillion County Board

ATTEST:

Clerk of the County Board

APPROVED BY FINANCE/PERSONNEL:

Steven Fourez Y N A 11/4/19
Chairman Date

Wesley Bieritz Y N A

Robert Boyd Y N A

Adam Hart Y N A

Breannah Haton Y N A

Becky Stark Y N A

Bruce Stark Y N A

**Request for Amendment
Fiscal Budget
2018 - 2019**

Dept: Health Insurance

Date: 10-28-19

Account Number	Account Description	Original Appr.	Additional	To Read
001.130.00.4155	Insurance - Life/Health	\$ 31,500	\$ 900	\$32,400
001.210.00.4155	Insurance - Life/Health	\$ 110,000	\$ 10,000	\$120,000
001.220.24.4155	Insurance - Life/Health	\$ 0	\$ 2,000	\$2,000
001.310.00.4155	Insurance - Life/Health	\$ 170,000	\$ 38,000	\$20,8000
001.420.00.4155	Insurance - Life/Health	\$ 18,000	\$ 300	\$18,300
001.510.00.4155	Insurance - Life/Health	\$ 31,000	\$ 1,400	\$32,400
001.540.00.4155	Insurance - Life/Health	\$ 26,000	\$ 850	\$26,850
001.550.00.4155	Insurance - Life/Health	\$ 18,000	\$ 4,500	\$22,500

Narrative:

Due to the renewal and accounting system, there was a change of when health insurance would be charged. This has caused 13 months to be in the 2018-2019 fiscal year.

Department Head: 

Approved By:

Committee

Chairman

Finance Committee

Chairman

Dated: _____

Dated: _____

**Request for Amendment
Fiscal Budget
2018 - 2019**

Dept: Health Insurance

Date: 10-28-19

Account Number	Account Description	Original Appr.	Additional	To Read
<u>004.470.00.4155</u>	<u>Insurance - Life/Health</u>	<u>\$ 10,000</u>	<u>\$ 644</u>	<u>\$10,644</u>
<u>006.340.00.4155</u>	<u>Insurance - Life/Health</u>	<u>\$ 160,000</u>	<u>\$ 60,000</u>	<u>\$220,000</u>
<u>006.340.34.4155</u>	<u>Insurance - Life/Health</u>	<u>\$ 140,000</u>	<u>\$ 18,000</u>	<u>\$158,000</u>
<u>011.440.00.4155</u>	<u>Insurance - Life/Health</u>	<u>\$ 85,000</u>	<u>\$ 6,500</u>	<u>\$91,500</u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>

Narrative:

Due to the renewal and accounting system, there was a change of when health insurance would be charged. This has caused 13 months to be in the 2018-2019 fiscal year.

Department Head: 

Approved By:

_____ Committee

_____ Finance Committee

Chairman

Chairman

Dated: _____

Dated: _____

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE COUNTY BOARD – CAPITAL IMPROVEMENTS**

WHEREAS, The County capital improvement fund is paying for the JANO court records management project; and

WHEREAS, a line item transfer is required due to expenses for a third-party vendor involved in the project; and

WHEREAS, this requires a budget amendment to recognize such a transfer in the amount of \$11,400.00; and,

WHEREAS, the budget therefore needs to be amended accordingly and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermilion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to transfer funds for the County Board Capital Improvements budget for fiscal year 2018-2019 as set out below:

FROM: 041.910.00.4525 Capital Expend/All Buildings	
TO: 041.910.91.4497 Capital Judicial Improvements	\$11,400.00

And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the November 12, 2019 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 12th day of November 2019 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermilion County Board

ATTEST:

Clerk of the County Board

Budget Amendment –County Board - Capital

APPROVED BY Finance Personnel:

Steve Fourez Y N A
Committee Chairperson

Wesley Bieritz Y N A

Robert Boyd Y N A

Breannah Haton Y N A

Becky Stark Y N A

Bruce Stark Y N A

Adam Hart Y N A

**Request for Transfer
Fiscal Budget
2018 - 2019**

Dept: County Board - Capital Improvements

Date: 9 - 25 - 19


From: Capital Expend/ All Buildings

To: Judicial Improvements

Line Item	Description	Line Item	Description	Amount
041 - 910 - 00 - 4525	Capital Expend/All Buildings	041 - 910 - 91 - 4497	Capital Judicial Improvements	\$ 11,400.00
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$

NARRATIVE:

Adequate funds were budgeted for the scheduled JANO (judicial software) implementation and services. In the middle of the year, JANO realized they had under estimated training, travel, and a software maintenance package. This has now caused us to be short for another payment for the 3rd party vendor (Mentis Technology Solutions). However, the overall project is still under budget from the original 5 year proposal.

Department Head: 

Approved By:

_____ Committee

Chairman _____

Finance Committee

Chairman _____

Date: _____

Date: _____

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE VERMILION COUNTY TREASURER – LINE ITEM TRANSFER**

WHEREAS, 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; and,

WHEREAS, a line item transfer is required due to expenses for said items and activities; and

WHEREAS, this requires a budget amendment to recognize such a transfer from multiple lines as shown below; and,

WHEREAS, the budget therefore needs to be amended accordingly and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermilion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to transfer funds for the Vermilion County Treasurer’s budget for fiscal year 2018-2019 as set out below:

FROM:		TO:		
088.965.00.4101	Salaries – Personnel	088.965.00.4450	Office Equip/Furniture	\$600.00
088.965.00.4101	Salaries – Personnel	088.965.00.4210	Supplies	\$2,000.00
001.140.00.4102	Salaries – Part Time	001.140.00.4270	Postage	\$1,000.00
088.965.00.4101	Salaries – Personnel	088.965.00.4365	Contractual/Professional	\$3,000.00

And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermillion County, Illinois at the November 12, 2019 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 12th day of November 2019 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermillion County Board

ATTEST:

Clerk of the County Board

Page 2
Budget Amendment –Treasurer

APPROVED BY Finance Personnel:

Steve Fourez **Y N A**
Committee Chairperson

Wesley Bleritz **Y N A**

Robert Boyd **Y N A**

Breannah Haton **Y N A**

Becky Stark **Y N A**

Bruce Stark **Y N A**

Adam Hart **Y N A**

**Request for Transfer
Fiscal Budget
2018 - 2019**

Dept: Treasurer

Date: 10 - 31 - 2019

From: Salary - Part Time

To: Postage

Line Item	Description	Line Item	Description	Amount
001 - 140 - 00 - 4102	Salary - Part Time	001 - 140 - 00 - 4270	Postage	\$ 1,000.00
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$

NARRATIVE:

Increased delinquencies in RE tax as well as MH taxes raise the cost of needed postage to mail statute required notices.



Department Head *[Signature]*

Approved By:

Committee

Finance Committee

Chairman

Chairman

Date: _____

Date: _____

Request for Transfer
Fiscal Budget
2018 - 2019

Dept: Treasurer

Date: 10 - 29 - 2019

From: Salary - Personnel

To: Office Equipment/Furniture

Line Item	Description	Line Item	Description	Amount
088 - 965 - 00 - 4101	Saleries - Personnel	088 - 965 - 00 - 4450	Office Equipment/Furniture	\$ 600.00
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$

NARRATIVE:

Need to replace two office desk chairs. Nothing was originally budgeted in this category. Salary line item was not fully expended due to non-replacement of a staff member for a portion of the budgeted period.

Department Head:

Approved By:

Committee

Finance Committee

Chairman

Chairman

Date: _____

Date: _____

Request for Transfer
Fiscal Budget
2018 - 2019

Dept: Treasurer

Date: 10 - 31 - 2019

From: Salary

To: Supplies

Line Item	Description	Line Item	Description	Amount
088 - 965 - 00 - 4101	Salary - Personnel	088 - 965 - 00 - 4210	Supplies	\$ 2,000.00
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$

NARRATIVE:

Reduced supplies line item from previous years in the hopes that it still would be sufficient. It is not. Increased delinquencies in RE tax as well as MH taxes raise the cost of needed supplies to mail statute required notices.



Department Head: [Signature]

Approved By:

_____ Committee

_____ Finance Committee

Chairman _____

Chairman _____

Date: _____

Date: _____

**Request for Transfer
Fiscal Budget
2018 - 2019**

Dept: Treasurer

Date: 10 - 31 - 2019

From: Salary

To: Contractual/Professional

Line Item	Description	Line Item	Description	Amount
088 - 965 - 00 - 4101	Salary - Personnel	088 - 965 - 00 - 4365	Contractual/Professional	\$ 3,000.00
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$
-	-	-	-	\$

NARRATIVE:

Increased delinquencies in RE tax as well as MH taxes raise the cost of the annual tax sale. The auctioneer charges per parcel and with the higher number of delinquent RE taxes plus the additional this year of MH taxes, budgeted amount is short. When the budget is prepared each year, it is unknown how many parcels will become delinquent a year away.



Department Head: DE DUNN

Approved By:

_____ Committee

_____ Finance Committee

Chairman _____

Chairman _____

Date: ____ - ____ - ____

Date: ____ - ____ - ____

Changes Made

	Fund	Line #	Title	Before	After	Increase/(decrease)
REVENUE	001	001.101.00.3101	Real Estate Tax	\$ 2,411,067.00	\$ 2,422,714.00	\$ 11,647.00
	001	001.101.00.3905	Recreational Use Tax	\$ -	\$ 75,000.00	\$ 75,000.00
	001	001.101.00.3911.02	State Salary Reimbursement Probation	\$ 921,287.00	\$ 1,056,167.00	\$ 144,880.00
	001	001.101.00.3702	Rent CSB/Annex	\$ -	\$ 60,000.00	\$ 60,000.00
	001	001.101.00.9727	Revenue Gaming	\$ 175,000.00	\$ 215,000.00	\$ 40,000.00
						\$ 331,527.00
	003	003.101.00.3101	Real Estate Tax	\$ 313,439.00	\$ 314,953.00	\$ 1,514.00
	005	005.101.00.3101	Real Estate Tax	\$ 1,092,312.00	\$ 1,145,000.00	\$ 52,688.00
	011	011.101.00.3203	Rabies/Tags Fees	\$ 190,000.00	\$ 192,500.00	\$ 2,500.00
	011	011.101.00.3350	Adoption Fees	\$ 35,000.00	\$ 45,000.00	\$ 10,000.00
011	011.101.00.4610	Transfers In	\$ 313,900.00	\$ 311,400.00	\$ (2,500.00)	
012	012.101.00.3101	Real Estate Tax	\$ -	\$ 135,672.00	\$ 135,672.00	
062	062.101.00.3101	Real Estate Tax	\$ 300,000.00	\$ 380,000.00	\$ 80,000.00	
					\$ 279,674.00	
EXPENSE	001	001.110.00.4101	Salary-Personnel	\$ 260,537.00	\$ 210,039.00	\$ (50,498.00)
	001	001.110.00.4155	Insurance - Life/Health	\$ 82,000.00	\$ 75,000.00	\$ (7,000.00)
	001	001.168.00.4398	Veterans Indigent Burial	\$ 4,000.00	\$ -	\$ (4,000.00)
	001	001.220.00.4155	Insurance - Life/Health	\$ 170,150.00	\$ 158,150.00	\$ (12,000.00)
	001	001.220.26.4155	Insurance - Life/Health	\$ -	\$ 12,000.00	\$ 12,000.00
	001	001.220.00.4271	Contractual Legal Fees	\$ 24,000.00	\$ 28,000.00	\$ 4,000.00
	001	001.230.00.4155	Insurance - Life/Health (new officers & health insurance)	\$ 203,395.00	\$ 400,074.00	\$ 196,679.00
	001	001.250.00.4210	Public Defender - Supplies/office	\$ 8,000.00	\$ 7,000.00	\$ (1,000.00)
	001	001.310.00.4155	Insurance - Life/Health	\$ 333,385.00	\$ 368,385.00	\$ 35,000.00
	001	001.330.00.4155	Insurance - Life/Health	\$ 30,471.00	\$ 31,471.00	\$ 1,000.00
	001	001.350.00.4155	Insurance - Life/Health	\$ 1,947.00	\$ 2,947.00	\$ 1,000.00
	001	001.440.00.4610	transfer to Animal Control	\$ 313,900.00	\$ 311,400.00	\$ (2,500.00)
	001	001.540.00.4210	Board of Review Supplies/offices	\$ 1,500.00	\$ 1,000.00	\$ (500.00)
	002	001.610.00.4155	Insurance - Life/Health	\$ 41,113.00	\$ 35,113.00	\$ (6,000.00)
	001	001.610.00.4221	Fuel	\$ 3,500.00	\$ 2,000.00	\$ (1,500.00)
	001	001.610.00.4265	Contractual/Communications	\$ 5,000.00	\$ 4,000.00	\$ (1,000.00)
	001	001.610.60.4265	Contractual/Communications (Hazel)	\$ 2,200.00	\$ 1,200.00	\$ (1,000.00)
	001	001.610.68.4217	Supplies & Janitorial	\$ 15,000.00	\$ 12,000.00	\$ (3,000.00)
						\$ 159,681.00
	003	003.445.00.4275	Rent (to GF)	\$ -	\$ 30,000.00	\$ 30,000.00
	004	004.470.00.4273	Vermillion Healthcare Grant	\$ -	\$ 25,000.00	\$ 25,000.00
	005	005.198.00.4101	Salary-Personnel	\$ 25,993.00	\$ 76,491.00	\$ 50,498.00
	005	005.198.00.4155	Insurance - Life/Health	\$ 5,000.00	\$ 12,000.00	\$ 7,000.00
	005	005.198.00.4151	Unemployment	\$ 30,000.00	\$ 25,000.00	\$ (5,000.00)
	006	006.340.00.4155	Insurance - Life/Health	\$ 328,676.00	\$ 358,676.00	\$ 30,000.00
007	007.810.00.4132	Salary- Summer Personnel	\$ 25,000.00	\$ 10,000.00	\$ (15,000.00)	
007	007.810.00.4260	Telephone	\$ 6,000.00	\$ 3,000.00	\$ (3,000.00)	
011	011.440.00.4291	Maint/Repair - Vehicles	\$ 10,000.00	\$ 8,000.00	\$ (2,000.00)	
011	011.440.00.4606	Foundation Spay Neuter	\$ -	\$ 6,000.00	\$ 6,000.00	
012	012.125.00.100X	Veteran's Assitance Commasion Fund	\$ -	\$ 107,700.00	\$ 107,700.00	
013	013.131.00.4292	Maint/Repair - hardware	\$ 12,000.00	\$ 28,000.00	\$ 16,000.00	
013	013.131.00.4361	Contractual Professional Services	\$ 156,850.00	\$ 160,350.00	\$ 3,500.00	
019	019.196.00.4149	FICA	\$ 1,280,000.00	\$ 1,340,000.00	\$ 50,000.00	
066	066.680.00.4275	Rent (to GF)	\$ -	\$ 30,000.00	\$ 30,000.00	
					\$ 930,698.00	

		Current	Change	New
General Fund	Revenue	\$ 13,696,296.00	\$ 331,527.00	\$ 14,027,823.00
	Expense	\$ 14,590,513.00	\$ 159,681.00	\$ 14,750,194.00
		\$ (894,217.00)	\$ 171,846.00	\$ (722,371.00)
TOTAL BUDGET	Revenue	\$ 37,058,198.00	\$ 611,201.00	\$ 37,669,399.00
	Expense	\$ 40,346,172.00	\$ 480,379.00	\$ 40,836,551.00
		\$ (3,287,974.00)	\$ 120,822.00	\$ (3,167,152.00)