

**Finance & Personnel Committee**  
**Monday, May 3<sup>rd</sup>, 2021**  
**5:00 PM, 2<sup>nd</sup> Floor, VCAB**

## **AGENDA**

1. Call to Order and Roll Call
2. Adoption/Amendments to the Agenda
3. Approval of Minutes – April 5<sup>th</sup>, 2021
4. Audience Comments
5. Financial Update
6. Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the County Treasurer
7. 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.
8. Items of Information
9. Adjournment

**Finance & Personnel Committee**  
**Monday, April 5th, 2021**  
**5:00 PM, 2<sup>nd</sup> Floor 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, Craig Golden, Mary Surprenant, Bruce Stark, Becky Stark and Crisi Walls. Also, in attendance; Larry Baughn – Vermilion County Board Chairman, Cassy Carter – Financial Administrative Manager, Erika Briggs- Auditor, Haley Dixon – Chief Deputy Auditor’s Office, Doug Toole – Director of Health Department, Clayton Fauver – Finance Director of Health Department, Ross Brown – Neuhoff Media, Bill Donahue – Risk Consultant and Melinda Fourez – Audience Member.

### **Agenda Item 2 - Adoption/Amendments to the Agenda**

Becky Stark motioned, second by Mary Surprenant to approve the agenda. Motion passed by acclamation.

### **Agenda Item 3 - Approval of Minutes – March 1st, 2021**

Crisi Walls motioned, second by Craig Golden to approve the minutes. Motion passed by acclamation.

### **Agenda Item 4 - Audience Comments**

None

### **Agenda Item 5 – Financial Update**

Ms. Briggs distributed a finance update that consisted of the General Fund Revenue as of March document, and the Fund Equity Changes Report. Ms. Briggs stated there are no changes to report. Bieritz inquired about State Income tax still not being at 33%. Briggs explained this was due to the last month payment not being included in this number yet. Bieritz also asked about the Traffic fee. Briggs explained this is fixed for going forward, but the Circuit Clerk is still working to clean this up. When a fine is paid, this is broken down into several fees, when a partial fine is paid then this still needs to be broken into several fees. The Miscellaneous is the COVID grant. FICA will be negative until the tax payments start coming in, this is a timing issue. Ms. Briggs also introduced Haley Dixon; she is the Chief Deputy for the Auditor’s Office.

### **Agenda Item 6 – Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Vermilion County Health Department - \$435,000.00**

Wes Bieritz motioned, second by Becky Stark to discuss. Doug Toole introduced Clayton Fauver as the new Finance Director of the Health Department. Clayton will be replacing Donna Dunham as she is retiring after 24 years with the county. Doug Toole advised that this is a state grant to cover mass COVID clinics. This amendment shows how the grant money will be spent. This is to cover mass vaccination clinics that will be scheduled for up to six days a week. This also covers: additional contact tracers, schedulers, nurses, EMTs, and additional services by the Sheriff’s department for traffic control. Bieritz asked if this was enough money to cover all expenses, Toole explained the contract tracer grant was extended from the end of May to the end of the year, so he is thinking there will be more grant money to come to help cover these expenses. Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Mary Ellen Surprenant, Bruce Stark, Becky Stark, and Crisi Walls. 7 yes, 0 absent. Motion passed.

**Agenda Item 7 – Ordinance - RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Vermilion County Health Department – Out of Category Transfer - \$12,000.00**

Doug Toole explained that this is a transfer in the budgeted funds from Salary/Personnel to Contractual/Prof Services. This transfer is to cover two electronic recycling events for 2020-2021 instead of only one event like the prior year. These will be held 5/8/2021 and 10/16/2021. Surprenant inquired if this is still being held at DACC since last year was so successful. Toole confirmed these will both be held at DACC. Motion moved by Crisi Walls, second by Bruce Stark to approve. Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Mary Ellen Surprenant, Bruce Stark, Becky Stark, and Crisi Walls. 7 yes, 0 absent. Motion passed.

**Agenda Item 8 – Resolution – RE: Purchasing Policy and County Contracts**

Motion moved by Wes Bieritz, second by Craig Golden to adopt and discuss. Baughn explained that there have been monthly finance meetings with the County Board office, Auditor's office, and Treasurer's office. From these meetings and Erika studying statutes, it was discovered there was a need for a written purchasing policy. Having this in writing, along with more detail, would help clarify for department heads the purchasing policy and credit card policy for the use of the county credit card. Ms. Briggs stated there was not a purchasing policy in writing previously, and thought this would help to clarify. There was a credit card policy in writing, but this was updated to help clarify. Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Mary Ellen Surprenant, Bruce Stark, Becky Stark, and Crisi Walls. 7 yes, 0 absent. Motion passed.

**Agenda Item 9 – Executive Session**

None

**Agenda Item 10 - Items of Information**


Chairman Baughn stated that he and Ms. Carter are starting to work on the county budgets and will be starting the process of meeting with department heads. Chairman Baughn reminded all that the County Board meeting has been move to April 20<sup>th</sup>. He stated, Building & Grounds are working on improvements at the Animal Shelter with ventilation and also working on the EMA building. Baughn wished the County Clerk and Election Commission good luck on a busy day tomorrow. Lastly, Baughn update all on animals that have been in the care of the county. The owners of the animals have relinquished their rights. The Animal Shelter is working to place/sell the animals. There are still pending criminal charges, any restitution will be used to reimburse the county for expenses that have already been incurred.

**Agenda Item 11 – Adjournment**

Committee Chairman Fourez adjourned the meeting at 5:16 PM.

Minutes by: Cassy Carter, Financial Administrative Manager

Vermilion County Revenue 2020 vs 2021 -as of April

Revenue	Description	Budget 2020 (Estimated Revenue)	Budget 2021 (Estimated Revenue)	Actual 2020	Actual 2021	% of Budget 2019	% of Budget 2020
3101	Real Estate Taxes	\$ 2,422,714.00	\$ 2,439,880.00	\$ -	\$ 77,581.54	0.00%	3.18%
3201	Liquor License Fees	\$ 50,000.00	\$ 50,000.00	\$ 45,025.00	\$ 50,625.00	90.05%	101.25%
3301	State Income Taxes	\$ 3,000,000.00	\$ 3,200,000.00	\$ 1,331,293.88	\$ 1,575,541.25	44.38%	49.24%
3304.01	Sales Tax/Regular	\$ 400,000.00	\$ 385,000.00	\$ 183,511.98	\$ 340,577.70	45.88%	88.46%
3304.02	Sales Tax/Supplemental	\$ 1,750,000.00	\$ 1,700,000.00	\$ 718,487.82	\$ 762,700.70	41.06%	44.86%
3305	Recreational Use Tax	\$ 75,000.00	\$ 50,000.00	\$ 3,719.03	\$ 356,855.10	4.96%	713.71%
3306	Corp Replacement Tax	\$ 1,323,286.00	\$ 1,374,608.00	\$ 1,885,184.36	\$ 1,107,995.25	142.46%	80.60%
3307	Hotel/Motel Tax	\$ 5,000.00	\$ 5,000.00	\$ 952.77	\$ 1,400.26	19.06%	28.01%
3311.01	State Salary Reimb/ Pub Def	\$ 104,240.00	\$ 107,365.00	\$ 43,431.85	\$ 44,735.55	41.67%	41.67%
3311.02	State Salary Reimb/ Probation	\$ 1,066,167.00	\$ 1,251,840.00	\$ 230,741.96	\$ 809,021.11	21.64%	64.63%
3311.04	State Salary Reimb/ Asst Atty	\$ -	\$ 4,000.00	\$ 38,978.43	\$ 1,666.65	0.00%	41.67%
3311.05	State Salary Reimb/ ST Atty	\$ 155,915.00	\$ 157,130.00	\$ 25,985.62	\$ 65,470.50	16.67%	41.67%
3311.06	State Salary Reimb/ S of A	\$ 35,355.00	\$ 36,415.00	\$ 14,731.25	\$ 15,084.61	41.67%	41.42%
3318	S.S.A. Reimb/Prisoners	\$ 3,000.00	\$ 3,000.00	\$ 1,600.00	\$ 4,200.00	53.33%	140.00%
3321	EMA Grant Reimb	\$ 33,000.00	\$ 40,000.00	\$ 40,246.48	\$ 48,186.72	121.96%	120.47%
3325	Reimb/ Dare Program	\$ 17,500.00	\$ 17,500.00	\$ -	\$ -	0.00%	0.00%
3326	WIB Grant/ Travel	\$ 25,000.00	\$ 25,000.00	\$ 10,840.40	\$ 10,450.11	43.36%	41.80%
3353	School Service Grant	\$ 5,900.00	\$ -	\$ -	\$ -	0.00%	0.00%
3425	VOCA Grant	\$ 47,816.00	\$ 47,816.00	\$ 30,344.94	\$ -	63.46%	0.00%
3426	CAC Grant	\$ -	\$ -	\$ -	\$ 74,264.83	0.00%	0.00%
3501	Public & Co Fees/ Circuit Clerk	\$ 500,000.00	\$ 654,000.00	\$ 82,865.69	\$ 121,775.21	16.57%	18.62%
3501.02	Public & Co Fees/ County Clerk	\$ 256,000.00	\$ 256,000.00	\$ 96,988.55	\$ 49,055.64	37.89%	19.16%
3501.03	Public & Co Fees/ Recorder	\$ 250,000.00	\$ 300,000.00	\$ 123,733.32	\$ 136,241.45	49.49%	45.41%
3501.04	Public & Co Fees/ Sheriff	\$ 122,000.00	\$ 90,000.00	\$ 38,154.29	\$ 34,927.68	31.27%	38.81%
3501.06	Public & Co Fees/ St Atty	\$ 80,000.00	\$ 80,000.00	\$ 30,888.65	\$ 17,416.53	38.61%	21.77%
3510	Court Security Fees	\$ 275,000.00	\$ 210,000.00	\$ 13,575.65	\$ 50,464.59	4.94%	24.03%
3540	Bond Processing Fee	\$ 68,000.00	\$ 68,000.00	\$ 79,304.00	\$ 31,957.00	116.62%	47.00%
3541	Sheriff's Services	\$ 27,000.00	\$ 27,000.00	\$ 7,772.25	\$ 3,137.50	28.79%	11.62%
3544	Traffic/Conservation Co. Fees	\$ 50,000.00	\$ 50,000.00	\$ 300,686.86	\$ 123,163.53	601.37%	246.33%
3545	Sheriff's Sale Fees	\$ 55,000.00	\$ 55,000.00	\$ 14,400.00	\$ 10,800.00	26.18%	19.64%
3556	State Police Vehicle Fees	\$ 2,000.00	\$ 750.00	\$ 161.56	\$ 40.92	8.08%	5.46%
3601	Fines	\$ 80,000.00	\$ 80,000.00	\$ 23,885.19	\$ 22,648.99	29.86%	28.31%
3602	Bond Forfeiture	\$ 40,000.00	\$ 60,000.00	\$ 25,817.00	\$ 19,357.00	64.54%	32.26%
3701	Interest	\$ 50,000.00	\$ 60,000.00	\$ 6,801.72	\$ 5,749.19	13.60%	9.58%
3702	Rent CSB/Annex	\$ 60,000.00	\$ 30,000.00	\$ 60,000.00	\$ 12,500.00	100.00%	41.67%
3704	Public Defender Client Reimb	\$ 2,000.00	\$ 1,000.00	\$ 472.04	\$ 161.00	23.60%	16.10%
3706	Surcharge/ Circuit Clerk	\$ 30.00	\$ -	\$ -	\$ -	0.00%	0.00%
3707	County Jail Medical Fee	\$ 6,500.00	\$ 5,500.00	\$ 2,060.74	\$ 4,920.99	31.70%	89.47%
3708	Penalty Cost & Interest	\$ 230,000.00	\$ 282,000.00	\$ 277,505.78	\$ 353,587.52	120.65%	125.39%
3710	Miscellaneous	\$ 150,000.00	\$ 150,000.00	\$ 116,343.98	\$ 950,470.88	77.56%	633.65%
3711	EMA-Tier Hazardous fee	\$ -	\$ -	\$ 335.00	\$ -	0.00%	0.00%
3712	Memorial Funds	\$ -	\$ -	\$ -	\$ (20,100.00)	0.00%	0.00%
3715	Lump Sum Charges	\$ 2,000.00	\$ -	\$ -	\$ -	0.00%	0.00%
3719	5% DNA ID- Circuit Clerk	\$ 700.00	\$ -	\$ -	\$ -	0.00%	0.00%
3721	5% Youth Diversion	\$ 600.00	\$ -	\$ -	\$ -	0.00%	0.00%
3723	FTA Warrant Fee	\$ 21,000.00	\$ 20,000.00	\$ 5,110.00	\$ 7,840.00	24.33%	39.20%
3726	Franchise Fees	\$ 121,000.00	\$ 135,000.00	\$ 28,577.84	\$ 29,096.17	23.62%	21.55%
3727	Gambling Revenue	\$ 215,000.00	\$ 215,000.00	\$ 93,741.87	\$ 45,377.87	43.60%	21.11%
3902	Transfers In	\$ 250,000.00	\$ 360,000.00	\$ 136,481.63	\$ 179,634.74	54.59%	49.90%
3904	Transfers from Fund 009	\$ 600,000.00	\$ 600,000.00	\$ -	\$ -	0.00%	0.00%
	<b>Total</b>	<b>\$ 14,033,723.00</b>	<b>\$ 14,683,804.00</b>	<b>\$ 6,170,739.38</b>	<b>\$ 7,536,581.28</b>	<b>43.97%</b>	<b>51.33%</b>
						<b>Should be 42%</b>	



**Fund Equity Changes Report**  
Through 04/29/21  
Summary Listing

Fund	Fund Description	Beginning Balance	YTD Revenues	YTD Expenses	Estimate Fund Balance
<b>Fund Category Governmental Funds</b>					
<b>Fund Type General Fund</b>					
001	GENERAL FUND	7,851,379.50	7,536,581.28	5,684,992.28	9,702,968.50
	Fund Type General Fund Totals	\$7,851,379.50	\$7,536,581.28	\$5,684,992.28	\$9,702,968.50
<b>Fund Type Special Revenue Funds</b>					
002	IMRF FUND	739,025.66	32,467.65	518,014.70	253,478.61
003	VERMILION CO HEALTH DEPARTMENT	1,681,094.54	1,003,870.25	644,164.69	2,040,800.10
004	MENTAL HEALTH 708 FUND	518,236.80	27,668.62	412,242.83	133,662.59
006	PSB RENT FUND	6,857,336.97	2,297,300.12	3,000,661.27	6,153,975.82
007	COUNTY HIGHWAY FUND	912,075.37	33,931.84	413,313.76	532,693.45
009	LAW ENFORCEMENT FUND	5,038,405.38	509,353.30	308,381.54	5,239,377.14
010	INDEMNITY FUND	144,888.25	62,297.69	64,228.25	142,957.69
011	ANIMAL CONTROL FUND	151,389.71	458,753.42	256,779.21	353,363.92
012	VETERANS ASSISTANCE COMMISSION	72,095.41	4,400.52	19,262.38	57,233.55
013	GIS AUTOMATION FUND	193,002.47	90,112.00	60,256.50	222,857.97
014	PROBATION SERVICE FUND	70,417.84	57,405.62	37,860.88	89,962.58
015	COUNTY CLERK VITAL RECORDS	33,880.12	3,611.80	7,172.50	30,319.42
018	CO CLERK TAX AUTOMATION FUND	13,870.16	435.08	.00	14,305.24
019	FICA (SOCIAL SECURITY)	195,749.34	43,550.65	491,197.04	(251,897.05)
022	STATE'S ATTY AUTOMATION	1,710.09	1,565.86	2,876.84	399.11
035	CORONER'S AUTOMATION	36,668.15	10,121.32	2,439.48	44,349.99
041	CAPITAL IMPROVEMENTS FUND	657,848.41	227,838.48	58,913.49	826,773.40
042	NORTH FORK SPEC SERV AREA 1	251,435.02	1,413.27	27,426.81	225,421.48
043	NORTH FORK SPEC SERV AREA 2	67,856.82	938.35	10,334.74	58,460.43
044	NORTH FORK SPEC SERV AREA 3	16,879.19	250.27	1,987.45	15,142.01
047	DUI FUND	.00	1,267.00	.00	1,267.00
048	LAW ENFORCEMENT GRANT	27.28	.00	.00	27.28
062	COUNTY BRIDGE FUND	1,162,392.42	12,677.12	(12,522.31)	1,187,591.85
063	LAW LIBRARY FUND	87,070.92	12,380.97	10,200.20	89,251.69
069	WORKING CASH FUND	.15	.00	.00	.15
071	TRAFFIC FEE FUND	171,502.90	13,736.74	21,558.16	163,681.48
073	PUBLIC DEFENDER AUTOMATION FUND	501.28	323.74	.00	825.02
074	COURT AUTOMATION FUND	38,796.81	50,965.74	57,990.29	31,772.26
075	COURT SECURITY FEE FUND	80,316.46	114.89	64,353.82	16,077.53
076	RECORDER SPECIAL FUND	284,635.00	18,004.36	10,757.72	291,881.64
078	CIRCUIT CLERK OPER & ADMIN	72,731.14	13,031.80	584.40	85,178.54
079	COURT DOCUMENT STORAGE FUND	203,388.68	51,381.46	22,905.85	231,864.29
080	DRUG COURT FEE FUND	70,425.38	527.61	235.00	70,717.99
081	VC ELECTRONIC MONITOR	57,487.78	14,733.75	13,383.00	58,838.53
086	BOARD OF ELECTION FUND	1,809.39	.00	.00	1,809.39
088	TREASURER AUTOMATION FUND	122,334.72	35,929.56	10,459.53	147,804.75
090	VC TRUSTEE REVOLVING FUND	21,619.54	8,537.89	4,350.43	25,807.00
091	CHILD SUPPORT/MAINT	23,456.73	.00	11,725.67	11,731.06
097	VICTIM WITNESS/ATTY GENERAL	29,832.75	46.41	10,805.26	19,073.90
099	VC MEG/EXP MULTI-JUR NARC	424.35	85,000.67	85,000.00	425.02
	Fund Type Special Revenue Funds Totals	\$20,082,619.38	\$5,185,945.82	\$6,649,301.38	\$18,619,263.82
	Fund Category Governmental Funds Totals	\$27,933,998.88	\$12,722,527.10	\$12,334,293.66	\$28,322,232.32
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
066	VC SOLID WASTE MANAGEMENT	782,916.23	109,416.84	85,192.15	807,140.92
	Fund Type Enterprise Funds Totals	\$782,916.23	\$109,416.84	\$85,192.15	\$807,140.92
<b>Fund Type Internal Service Funds</b>					
005	LIABILITY INSURANCE FUND	78,801.97	34,206.76	645,711.95	(532,703.22)
	Fund Type Internal Service Funds Totals	\$78,801.97	\$34,206.76	\$645,711.95	(\$532,703.22)
	Fund Category Proprietary Funds Totals	\$861,718.20	\$143,623.60	\$730,904.10	\$274,437.70
<b>Fund Category Fiduciary Funds</b>					
<b>Fund Type Private-Purpose Trust Funds</b>					
052	ELECTRONIC CITATION FUND	40,580.72	10,407.92	.00	50,988.64
072	TREASURER'S ACCT FUND	33,606.65	1,103.67	18,378.93	16,331.39
	Fund Type Private-Purpose Trust Funds Totals	\$74,187.37	\$11,511.59	\$18,378.93	\$67,320.03
	Fund Category Fiduciary Funds Totals	\$74,187.37	\$11,511.59	\$18,378.93	\$67,320.03
	Grand Totals	\$28,869,904.45	\$12,877,662.29	\$13,083,576.69	\$28,663,990.05

**ORDINANCE**

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION  
ORDINANCE FOR THE COUNTY TREASURER**

**WHEREAS**, the Tax Sale for 2020 was delayed due to the Covid 19 pandemic; and

**WHEREAS**, this requires the County to essentially conduct two tax sales in one year causing some additional costs including additional personnel costs due to the extended tax collection cycle; and

**WHEREAS**, this requires a budget amendment to allow for such additional costs; and,

**WHEREAS**, the budget therefore needs to be amended to recognize this change 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 amend the budget for fiscal year 2020-2021 as set out below:

001.140.00.4210	Supplies/Office	\$200.00
001.140.00.4270	Postage	\$7,500.00
088.965.00.4280	Publications	\$4,000.00
088.965.00.4361	Contractual/Prof Services	\$8,000.00
088.965.00.4101	Salary – Personnel	\$4,500.00

And the totals be adjusted accordingly.

**PRESENTED, APPROVED AND ORDAINED** by the County Board of Vermilion County, Illinois at the May 11, 2021 A.D. Session.

***This amendment takes two thirds majority for passage.***

DATED this 11<sup>th</sup> day of May 2021 A.D.

AYE \_\_\_\_\_ NAY \_\_\_\_\_ ABSENT \_\_\_\_\_

\_\_\_\_\_  
Chairman, Vermilion County Board

ATTEST:

\_\_\_\_\_  
Clerk of the County Board

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Budget Amendment – Treasurer

APPROVED BY Finance Personnel:      May 3, 2021

Steve Fourez                      Y   N   A  
Committee Chairperson

Craig Golden                      Y   N   A

Wesley Bieritz                      Y   N   A

Mary Ellen Surprenant        Y   N   A

Crisi Walls                      Y   N   A

Becky Stark                      Y   N   A

Bruce Stark                      Y   N   A

**Request for Amendment  
Fiscal Budget  
2020 - 2021**

Dept: Treasurer

Date: 4/26/2021

Account Number	Account Description	Original Appr.	Additional	To Read
<u>001.140.00.4210</u>	<u>Supplies/Office</u>	\$ <u>2,000.00</u>	\$ <u>200.00</u>	\$ <u>2,200.00</u>
<u>001.140.00.4270</u>	<u>Postage</u>	\$ <u>22,700.00</u>	\$ <u>7,500.00</u>	\$ <u>30,200.00</u>
<u>088.965.00.4280</u>	<u>Publications</u>	\$ <u>4,000.00</u>	\$ <u>4,000.00</u>	\$ <u>8,000.00</u>
<u>088.965.00.4361</u>	<u>Contractual/Prof Services</u>	\$ <u>12,000.00</u>	\$ <u>8,000.00</u>	\$ <u>20,000.00</u>
<u>088.965.00.4101</u>	<u>Salary- Personnel</u>	\$ <u>13,000.00</u>	\$ <u>4,500.00</u>	\$ <u>17,500.00</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 COVID-19, 2020 tax sale was postponed until February 2021, this has now caused the Treasurer's Office to have the costs of 2 tax sales in 1 fiscal year. Also, there has been increased pesonnel costs for being in tax collections for an extra 4 months.**

\_\_\_\_\_  
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Department Head: 