

**Finance & Personnel Committee**  
**Monday, June 7th, 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 – May 3rd, 2021
4. Audience Comments
5. Financial Update
6. Auditor's Budget 2022
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  
\*American Rescue Plan Update
9. Adjournment

**Finance & Personnel Committee**  
**Monday, May 3rd, 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, Doug Toole – Director of Health Department, Darren Duncan – Vermilion County Treasurer, Jerry Hawker – County Board, Bill Donahue – Risk Consultant and Melinda Fourez – Audience Member.

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

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

### **Agenda Item 3 - Approval of Minutes – April 5<sup>th</sup>, 2021**

Bieritz motioned to approve minutes with a correction, second by Walls. 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 April document, and the Fund Equity Changes Report. Ms. Briggs stated the Traffic/Conservation Fee line is still being worked by the Circuit Clerk and will give an update once this is complete. Bieritz inquired about the Miscellaneous Fund to which Briggs explained was the COVID grant. FICA will be negative until the tax payments start coming in. Part of the Animal Control balance is from the Pruitt Trust, fencing was put up at Animal Shelter using funds from this trust. The Recreational Use tax is over budget, which is positive for the county. Fourez stated that he is pleased that all Fund balances are tracking as they should be.

### **Agenda Item 6 – Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Vermilion County Treasurer**

Becky Stark motioned, second by Golden to discuss. Darren Duncan explained this was due to having two tax sales this year. This is moving money from the Treasurer Automation Fund to the General Fund, this is not asking for additional funds. 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 – Executive Session**

None

### **Agenda Item 8 - Items of Information**

Chairman Baughn stated that budget meetings have started. Parent committee meetings will start in June/July and should mainly only see 3% increases for salaries along with some expense cuts. The outside audit is running smoothly. There will be a special Executive & Legislation meeting next week over senate bill 1602 regarding zoning for wind and solar farms. Darren Duncan stated that tax bills went out Friday. He said he was pleased bills went out on time, thus allowing more time between the first and second installment due dates. Jerry Hawker stated that he talked to Representative Marron about Block

grants. The city uses block grants, which are federal funds to help with rebuilding homes for community development. Hawker inquired about the county looking into a grant writer for this grant. Chairman Baughn stated he will discuss with Mike Davis at Landbank.


**Agenda Item 9 – Adjournment**

Committee Chairman Fourez adjourned the meeting at 5:30 PM.

Minutes by: Cassy Carter, Financial Administrative Manager

DRAFT

**Vermilion County Revenue 2020 vs 2021 -as of May**

Revenue	Description	Budget 2020 (Estimated Revenue)	Budget 2021 (Estimated Revenue)	Actual 2020	Actual 2021	% of Budget 2020	% of Budget 2021
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	\$ 53,150.00	90.05%	106.30%
3301	State Income Taxes	\$ 3,000,000.00	\$ 3,200,000.00	\$ 1,616,923.15	\$ 2,017,076.70	53.90%	63.03%
3304.01	Sales Tax/Regular	\$ 400,000.00	\$ 385,000.00	\$ 209,289.64	\$ 384,095.44	52.32%	99.77%
3304.02	Sales Tax/Supplemental	\$ 1,750,000.00	\$ 1,700,000.00	\$ 838,591.41	\$ 905,200.40	47.92%	53.25%
3305	Recreational Use Tax	\$ 75,000.00	\$ 50,000.00	\$ 4,789.93	\$ 428,753.49	6.39%	857.51%
3306	Corp Replacement Tax	\$ 1,323,286.00	\$ 1,374,608.00	\$ 2,087,673.48	\$ 1,635,785.49	157.76%	119.00%
3307	Hotel/Motel Tax	\$ 5,000.00	\$ 5,000.00	\$ 1,005.27	\$ 2,035.06	20.11%	40.70%
3311.01	State Salary Reimb/ Pub Def	\$ 104,240.00	\$ 107,365.00	\$ 52,118.22	\$ 53,682.66	50.00%	50.00%
3311.02	State Salary Reimb/ Probation	\$ 1,066,167.00	\$ 1,251,840.00	\$ 314,537.45	\$ 917,116.26	29.50%	73.26%
3311.04	State Salary Reimb/ Asst Atty	\$ -	\$ 4,000.00	\$ 51,971.24	\$ 1,999.98	0.00%	50.00%
3311.05	State Salary Reimb/ ST Atty	\$ 155,915.00	\$ 157,130.00	\$ 25,985.62	\$ 78,564.60	16.67%	50.00%
3311.06	State Salary Reimb/ S of A	\$ 35,355.00	\$ 36,415.00	\$ 17,677.50	\$ 18,119.20	50.00%	49.76%
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	\$ 17,500.00	\$ -	100.00%	0.00%
3326	WIB Grant/ Travel	\$ 25,000.00	\$ 25,000.00	\$ 12,430.71	\$ 12,328.57	49.72%	49.31%
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	\$ -	\$ -	\$ -	\$ 74,807.69	0.00%	0.00%
3501	Public & Co Fees/ Circuit Clerk	\$ 500,000.00	\$ 654,000.00	\$ 115,193.43	\$ 280,562.95	23.04%	42.90%
3501.02	Public & Co Fees/ County Clerk	\$ 256,000.00	\$ 256,000.00	\$ 118,701.89	\$ 96,009.64	46.37%	37.50%
3501.03	Public & Co Fees/ Recorder	\$ 250,000.00	\$ 300,000.00	\$ 154,061.56	\$ 167,067.28	61.62%	55.69%
3501.04	Public & Co Fees/ Sheriff	\$ 122,000.00	\$ 90,000.00	\$ 43,476.14	\$ 45,180.35	35.64%	50.20%
3501.06	Public & Co Fees/ St Atty	\$ 80,000.00	\$ 80,000.00	\$ 38,425.22	\$ 23,375.72	48.03%	29.22%
3510	Court Security Fees	\$ 275,000.00	\$ 210,000.00	\$ 15,865.16	\$ 136,426.52	5.77%	64.97%
3540	Bond Processing Fee	\$ 68,000.00	\$ 68,000.00	\$ 129,674.25	\$ 41,935.00	190.70%	61.67%
3541	Sheriff's Services	\$ 27,000.00	\$ 27,000.00	\$ 9,272.25	\$ 3,637.50	34.34%	13.47%
3544	Traffic/Conservation Co. Fees	\$ 50,000.00	\$ 50,000.00	\$ 349,211.11	\$ 22,343.81	698.42%	44.69%
3545	Sheriff's Sale Fees	\$ 55,000.00	\$ 55,000.00	\$ 15,600.00	\$ 13,200.00	28.36%	24.00%
3556	State Police Vehicle Fees	\$ 2,000.00	\$ 750.00	\$ 181.56	\$ 72.53	9.08%	9.67%
3601	Fines	\$ 80,000.00	\$ 80,000.00	\$ 28,491.70	\$ 30,126.90	35.61%	37.66%
3602	Bond Forfeiture	\$ 40,000.00	\$ 60,000.00	\$ 30,762.00	\$ 20,581.00	76.91%	34.30%
3701	Interest	\$ 50,000.00	\$ 60,000.00	\$ 8,409.93	\$ 6,424.47	16.82%	10.71%
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	\$ 515.41	\$ 342.00	25.77%	34.20%
3706	Surcharge/ Circuit Clerk	\$ 30.00	\$ -	\$ -	\$ -	0.00%	0.00%
3707	County Jail Medical Fee	\$ 6,500.00	\$ 5,500.00	\$ 2,325.25	\$ 5,370.99	35.77%	97.65%
3708	Penalty Cost & Interest	\$ 230,000.00	\$ 282,000.00	\$ 279,364.65	\$ 353,587.52	121.46%	125.39%
3710	Miscellaneous	\$ 150,000.00	\$ 150,000.00	\$ 130,395.27	\$ 967,627.54	86.93%	645.09%
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	\$ 7,420.00	\$ 9,870.00	35.33%	49.35%
3726	Franchise Fees	\$ 121,000.00	\$ 135,000.00	\$ 57,352.55	\$ 58,542.55	47.40%	43.36%
3727	Gambling Revenue	\$ 215,000.00	\$ 215,000.00	\$ 105,412.52	\$ 99,517.03	49.03%	46.29%
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	\$ 600,000.00	\$ 600,000.00	100.00%	100.00%
	<b>Total</b>	\$ 14,033,723.00	\$ 14,683,804.00	\$ 7,804,638.52	\$ 9,866,519.84	55.61%	67.19%
						<b>Should be 50 %</b>	



**Fund Equity Changes Report**

Through 05/31/21

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	7,849,234.63	9,866,519.84	7,234,146.70	10,481,607.77
	Fund Type General Fund Totals	\$7,849,234.63	\$9,866,519.84	\$7,234,146.70	\$10,481,607.77
<b>Fund Type Special Revenue Funds</b>					
002	IMRF FUND	739,025.66	32,571.53	665,792.17	105,805.02
003	VERMILION CO HEALTH DEPARTMENT	1,681,094.54	1,053,724.43	839,153.06	1,895,665.91
004	MENTAL HEALTH 708 FUND	518,236.80	27,704.42	485,163.27	60,777.95
006	PSB RENT FUND	6,857,336.97	2,423,251.59	4,086,221.57	5,194,366.99
007	COUNTY HIGHWAY FUND	912,075.37	34,186.45	515,208.82	431,053.00
009	LAW ENFORCEMENT FUND	5,038,405.38	626,057.16	864,258.03	4,800,204.51
010	INDEMNITY FUND	144,888.25	62,358.26	64,228.25	143,018.26
011	ANIMAL CONTROL FUND	151,389.71	485,247.44	337,338.70	299,298.45
012	VETERANS ASSISTANCE COMMISSION	72,095.41	4,400.52	25,075.76	51,420.17
013	GIS AUTOMATION FUND	193,002.47	109,639.11	86,396.50	216,245.08
014	PROBATION SERVICE FUND	70,417.84	68,533.24	47,553.56	91,397.52
015	COUNTY CLERK VITAL RECORDS	33,880.12	5,250.80	7,838.00	31,292.92
018	CO CLERK TAX AUTOMATION FUND	13,870.16	441.05	.00	14,311.21
019	FICA (SOCIAL SECURITY)	195,749.34	43,694.35	640,104.33	(400,660.64)
022	STATE'S ATTY AUTOMATION	1,710.09	2,074.63	2,876.84	907.88
035	CORONER'S AUTOMATION	36,668.15	12,185.58	2,904.81	45,948.92
041	CAPITAL IMPROVEMENTS FUND	657,848.41	228,281.66	58,913.49	827,216.58
042	NORTH FORK SPEC SERV AREA 1	251,435.02	1,430.96	27,426.81	225,439.17
043	NORTH FORK SPEC SERV AREA 2	67,856.82	998.64	10,334.74	58,520.72
044	NORTH FORK SPEC SERV AREA 3	16,879.19	257.07	1,987.45	15,148.81
047	DUI FUND	.00	1,817.00	.00	1,817.00
048	LAW ENFORCEMENT GRANT	27.28	.00	.00	27.28
062	COUNTY BRIDGE FUND	1,162,392.42	12,758.30	(9,484.64)	1,184,635.36
063	LAW LIBRARY FUND	87,070.92	14,935.05	12,248.20	89,757.77
069	WORKING CASH FUND	.15	.00	.00	.15
071	TRAFFIC FEE FUND	173,217.28	21,768.57	21,558.16	173,427.69
073	PUBLIC DEFENDER AUTOMATION FUND	501.28	323.74	.00	825.02
074	COURT AUTOMATION FUND	38,796.81	63,588.39	68,582.11	33,803.09
075	COURT SECURITY FEE FUND	80,316.46	161,329.42	84,632.63	157,013.25
076	RECORDER SPECIAL FUND	284,635.00	31,335.75	14,191.04	301,779.71
078	CIRCUIT CLERK OPER & ADMIN	72,731.14	15,518.79	584.40	87,665.53
079	COURT DOCUMENT STORAGE FUND	203,388.68	64,372.66	30,039.39	237,721.95
080	DRUG COURT FEE FUND	70,425.38	857.07	295.00	70,987.45
081	VC ELECTRONIC MONITOR	57,487.78	21,925.53	17,043.00	62,370.31
086	BOARD OF ELECTION FUND	1,809.39	.00	.00	1,809.39
088	TREASURER AUTOMATION FUND	122,334.72	36,692.44	10,459.53	148,567.63
090	VC TRUSTEE REVOLVING FUND	21,619.54	9,107.55	4,400.43	26,326.66
091	CHILD SUPPORT/MAINT	23,456.73	107,259.37	16,146.89	114,569.21
097	VICTIM WITNESS/ATTY GENERAL	29,832.75	15,054.85	14,253.54	30,634.06
099	VC MEG/EXP MULTI-JUR NARC	424.35	96,662.81	96,662.14	425.02
	Fund Type Special Revenue Funds Totals	\$20,084,333.76	\$5,897,596.18	\$9,150,387.98	\$16,831,541.96
	Fund Category Governmental Funds Totals	\$27,933,568.39	\$15,764,116.02	\$16,384,534.68	\$27,313,149.73
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
066	VC SOLID WASTE MANAGEMENT	782,916.23	130,963.04	102,977.84	810,901.43
	Fund Type Enterprise Funds Totals	\$782,916.23	\$130,963.04	\$102,977.84	\$810,901.43
<b>Fund Type Internal Service Funds</b>					
005	LIABILITY INSURANCE FUND	78,801.97	34,206.76	756,881.37	(643,872.64)
	Fund Type Internal Service Funds Totals	\$78,801.97	\$34,206.76	\$756,881.37	(\$643,872.64)
	Fund Category Proprietary Funds Totals	\$861,718.20	\$165,169.80	\$859,859.21	\$167,028.79
<b>Fund Category Fiduciary Funds</b>					
<b>Fund Type Private-Purpose Trust Funds</b>					
052	ELECTRONIC CITATION FUND	40,580.72	12,804.60	.00	53,385.32
072	TREASURER'S ACCT FUND	33,606.65	1,290.01	18,378.93	16,517.73
	Fund Type Private-Purpose Trust Funds Totals	\$74,187.37	\$14,094.61	\$18,378.93	\$69,903.05
	Fund Category Fiduciary Funds Totals	\$74,187.37	\$14,094.61	\$18,378.93	\$69,903.05
	Grand Totals	\$28,869,473.96	\$15,943,380.43	\$17,262,772.82	\$27,550,081.57



# Erika Briggs

## Vermilion County Auditor

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Danville, IL 61832

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June 3<sup>rd</sup>, 2021

### 2021 – 2022 Auditor's Budget

To: Vermilion County Finance Committee  
From: Erika Briggs, Vermilion County Auditor

The 2022 FY Auditor's budget has decreased from the 2021 FY budget by \$16,972. The Auditor's Department is made up of two staff members, myself and my Chief Deputy Haley Dixon. Previously, there were additional funds in the staff salary line for a part time employee. This does not seem necessary at this time.

In 2019 and 2020, you will notice publications, dues/license fees, and education/training were not used. The publications line is now used to publish a posting that the Vermilion County Quarterly Report is available on the Auditor's website. At this time, this is required by the State of Illinois under the Auditor's statute (55 ILC 5/3-1004 (e)). The dues are for the Illinois Auditor's Association. We meet once a month. They have provided me with assistance if needed and the meetings have been informing about issues that could possibly affect the Auditor's office. Education/Training will be used to attend Illinois Association of County Officials conferences and any other educational training that could be pertinent to the Auditor's office.

In my first 6 months of office, the Auditor's office has worked closely with the County Board and Treasurer's office. Together, we were able to create a Purchasing Policy which the Board approved and is now being implemented by my office. The Auditor's website has been updated with all current county contracts so this information is available to public and board members when necessary.

I look forward to discussing in person with all of you the Auditor's 2022 FY budget on Monday.

Thank you,

*Erika Briggs*

Erika Briggs



# Auditor Budget Worksheet Report

## Budget Year 2022

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Amended Budget	2021 Actual Amount	2022 Department Request
<b>Fund 001 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>120 - AUDITOR</b>						
Project <b>00 - GENERAL</b>						
<i>PERSONNEL SERVICES</i>						
4101	SALARY - PERSONNEL	43,930.07	39,401.88	55,207.00	11,275.81	36,050.00
4110	SALARY - DEPARTMENT HEAD	70,710.00	70,710.00	72,830.00	34,601.21	75,015.00
4155	INSURANCE - LIFE/HEALTH	17,706.00	19,550.00	25,000.00	8,298.76	25,000.00
<i>PERSONNEL SERVICES Totals</i>		<b>\$132,346.07</b>	<b>\$129,661.88</b>	<b>\$153,037.00</b>	<b>\$54,175.78</b>	<b>\$136,065.00</b>
<i>SUPPLIES &amp; MATERIALS</i>						
4210	SUPPLIES/OFFICE	683.95	388.02	2,000.00	97.90	2,000.00
<i>SUPPLIES &amp; MATERIALS Totals</i>		<b>\$683.95</b>	<b>\$388.02</b>	<b>\$2,000.00</b>	<b>\$97.90</b>	<b>\$2,000.00</b>
<i>OTHER SERVICES &amp; CHARGES</i>						
4251	TRAVEL EXPENSE	.00	.00	925.00	.00	900.00
4270	POSTAGE	6.85	7.75	500.00	276.55	500.00
4280	PUBLICATIONS	.00	.00	275.00	68.46	300.00
4363	DUES/LICENSE FEES	.00	.00	1,250.00	700.00	1,250.00
4364	EDUCATION/TRAINING	.00	.00	750.00	180.00	750.00
<i>OTHER SERVICES &amp; CHARGES Totals</i>		<b>\$6.85</b>	<b>\$7.75</b>	<b>\$3,700.00</b>	<b>\$1,225.01</b>	<b>\$3,700.00</b>
Project <b>00 - GENERAL Totals</b>		<b>\$133,036.87</b>	<b>\$130,057.65</b>	<b>\$158,737.00</b>	<b>\$55,498.69</b>	<b>\$141,765.00</b>
Department <b>120 - AUDITOR Totals</b>		<b>\$133,036.87</b>	<b>\$130,057.65</b>	<b>\$158,737.00</b>	<b>\$55,498.69</b>	<b>\$141,765.00</b>
<b>EXPENSE TOTALS</b>		<b>\$133,036.87</b>	<b>\$130,057.65</b>	<b>\$158,737.00</b>	<b>\$55,498.69</b>	<b>\$141,765.00</b>
Net Grand Totals						
<b>REVENUE GRAND TOTALS</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EXPENSE GRAND TOTALS</b>		<b>\$133,036.87</b>	<b>\$130,057.65</b>	<b>\$158,737.00</b>	<b>\$55,498.69</b>	<b>\$141,765.00</b>
Net Grand Totals		<b>(\$133,036.87)</b>	<b>(\$130,057.65)</b>	<b>(\$158,737.00)</b>	<b>(\$55,498.69)</b>	<b>(\$141,765.00)</b>