



Finance Committee

FY25 Budget

Nick Graff - Chairman

James Carius Community Room

Monday, September 9, 2024 – 3:30pm

I.	Roll Call	
II.	New Business	
A.	Review and Recommend General Fund Budgets	
B.	Review and Recommend IMRF Budget	178
C.	Review and Recommend Social Security Budget.....	181
D.	Review and Recommend Health Internal Services Budget.....	184
E.	Review and Recommend County Highway Budgets	
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- J. Review and Recommend Persons with Developmental Disabilities Budget 248
- K. Review and Recommend American Rescue Plan Budget..... 251
- L. Review and Recommend National Opioid Settlement Budget..... 254
- M. Review and Recommend LACTF Grant Budget 257
- N. Review and Recommend Energy Transition Community Grant Budget..... 260
- O. Review and Recommend Sheriff Grant Fund Budget..... 263
- P. Review and Recommend Treasurer’s Automation Budget..... 266
- Q. Review and Recommend Probation Upgrade Fund..... 269
- R. Review and Recommend Risk Management/Liability Budget..... 273
- S. Review and Recommend Drug Court Fund 277
- T. Review and Recommend Capital Improvement Plan Fund 280

III. Adoption of Tax Levy Ordinances

- a. County General
- b. Illinois Municipal Retirement Fund
- c. Social Security
- d. County Highway
- e. County Bridge
- f. Matching Tax
- g. County Health
- h. Veteran’s Assistance
- i. Persons with Developmental Disabilities
- j. Risk Management/Liability
- k. Tazewell Extension

F-24-26 U. Recommend to decline Property Tax Recapture

IV. Unfinished Business

V. Adjournment

Members: Chairman Nick Graff, Max Schneider, Bill Atkins, Michael Deppert, Sam
Goddard, Mike Harris, Greg Longfellow, Greg Menold, Dave Mingus, Nancy
Proehl, Tammy Rich-Stimson, Eric Stahl

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR
COUNTY GENERAL FUND PURPOSES FOR THE FISCAL YEAR 2025**

WHEREAS, 55 ILCS 5/5-1025 authorizes the County Board to cause to be levied and collected a tax for County General Fund purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT RESOLVED that the County Board hereby adopts and causes to be levied and collected, a tax of \$7,290,818 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for County purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

IT IS FURTHER ORDAINED AND DIRECTED by the County Board that if the County's aggregate tax levy exceeds the amount allowed under the Property Tax Extension Limitation Law ("PTELL"), the Clerk shall reduce this General Fund levy by the full amount necessary to comply with PTELL so that all other approved tax levy amounts are extended as approved by the County Board.

The above stated sum is to be used for the several purposes indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR MUNICIPAL RETIREMENT FUND PURPOSES FOR THE FISCAL YEAR 2025

WHEREAS, 40 ILCS 5/7-171 authorizes the County Board to cause to be levied and collected a tax for Municipal Retirement Fund purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$1,435,630 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for Municipal Retirement Fund purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025 against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR
SOCIAL SECURITY CONTRIBUTIONS FOR THE FISCAL YEAR 2025**

WHEREAS, 40 ILCS 5/7-172.2 requires the County to make social security contributions and Paragraph 21-110 authorizes the County Board to cause to be levied and collected a tax for Social Security purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$1,367,756 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for Social Security purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR COUNTY HIGHWAY PURPOSES FOR THE FISCAL YEAR 2025

WHEREAS, 605 ILCS 5/5-601 authorizes the County Board to cause to be levied and collected a tax for County Highway purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$2,085,089 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for County Highway purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE
FOR COUNTY BRIDGE FUND PURPOSES FOR THE FISCAL YEAR 2025**

WHEREAS, 605 ILCS 5/5-603 authorizes the County Board to cause to be levied and collected a tax for County Bridge Fund purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$932,854 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for County Bridge Fund purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding to maximum rate allowed by law.

The above stated sum is to be used for the several purposes allowed by law and indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR
COUNTY HIGHWAY MATCHING TAX PURPOSES FOR THE FISCAL YEAR 2025**

WHEREAS, 605 ILCS 5/5-603 authorizes the County Board to cause to be levied and collected a tax for County Highway Matching Tax purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$903,424 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for County Highway Matching Tax purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes allowed by law and indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR
COUNTY HEALTH FUND PURPOSES FOR THE FISCAL YEAR 2023**

WHEREAS, 55 ILCS 5/5-25010 authorizes the County Board to cause to be levied and collected a tax for County Health Fund purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$1,125,858 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for County Health Fund purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes allowed by law and indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE
FOR VETERANS' ASSISTANCE PURPOSES FOR THE FISCAL YEAR 2025**

WHEREAS, 55 ILCS 5/5-2006 authorizes the County Board to cause to be levied and collected a tax for Veterans' Assistance purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$366,820 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for Veterans Assistance purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes allowed by law and indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR
PERSONS WITH DEVELOPMENTAL DISABILITIES FUND PURPOSES FOR THE
FISCAL YEAR 2025**

WHEREAS, 55 ILCS 105/1 authorizes the County Board to cause to be levied and collected a tax for the benefit of developmentally disabled persons purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$525,796 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for Persons With Developmental Disabilities Fund purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes allowed by law and indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR
LIABILITY AND RISK MANAGEMENT PURPOSES FOR THE FISCAL YEAR 2025**

WHEREAS, 745 ILCS 10/9-107 authorizes the County Board to cause to be levied and collected a tax for Liability and Risk Management purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$1,295,405 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for Liability and Risk Management purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes allowed by law and indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

BOARD CHAIRMAN

**COUNTY OF TAZEWELL, ILLINOIS TAX LEVY ORDINANCE FOR
UNIVERSITY OF ILLINOIS EXTENSION FOR THE FISCAL YEAR 2025**

WHEREAS, 745 ILCS 10/9-107 authorizes the County Board to cause to be levied and collected a tax for University of Illinois Extension purposes; and

WHEREAS, the County Board finds that such a tax is both necessary and desirable;

THEREFORE BE IT ORDAINED that the County Board hereby adopts and causes to be levied and collected, a tax of \$151,000 to be levied on all taxable property within the County during the fiscal year ending November 30, 2025 for University of Illinois Extension purposes, such tax to be in addition to all other taxes;

IT IS ORDAINED AND DIRECTED by the County Board that the Clerk shall extend upon the books of the County for the fiscal year ending November 30, 2025, against all taxable property in the County at a rate sufficient to produce such sum but not exceeding the maximum rate allowed by law.

The above stated sum is to be used for the several purposes allowed by law and indicated in the Annual Budget for this fund.

ADOPTED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

COUNTY CLERK

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 Finance Committee recommends to the County Board to decline an adjustment to the tax levy for tax year 2025 for the County of Tazewell as authorized under Public Act 102-519 (35 ILCS 200/18-233) for the purpose of recouping funds lost due to refunds of a portion of property tax revenue distributed to the County of Tazewell in tax year 2025 resulting in underfunded collections and to decline the calculated revenue recapture amount obtained from said authorized levy increase; and

WHEREAS, Public Act 102-519 requires that a taxing district levy shall be increased by a prior year adjustment whenever an assessment decreases due to the issuance of a certificate of error, a court order issued pursuant to an assessment valuation complaint under Section 23-15 of the Property Tax Code, or a final administrative decision of the Property Tax Appeal Board results in a refund from the taxing district of a portion of the property tax revenue distributed to the taxing district; and

WHEREAS, certificates of error, court orders issued pursuant to an assessment valuation complaint under Section 23-15 of the Property Tax Code, or a final administrative decision of the Property Tax Appeal Board have resulted in refunds of a portion of property tax revenue distributed to Tazewell County in an amount determined by the Tazewell County Treasurer and County Collector; and

WHEREAS, the County of Tazewell desires to abate the funds that have been lost by these refunds.

THEREFORE BE IT RESOLVED that the County Board approves this recommendation to decline the revenue recapture amount.

BE IT FURTHER RESOLVED that the County Clerk notifies the County Board Office, County Auditor, County Treasurer and County Collector, Supervisor of Assessments, and County Clerk of this action.

PASSED THIS 30th DAY OF OCTOBER, 2024.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman