

*Minutes approved 10.22.24*



## **Finance Committee (Budget)**

James Carius Community Room  
Monday, September 9, 2024 – 3:30 p.m.

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

Committee Members Absent: Sam Goddard, Dave Mingus

Others Attending: Mike Deluhery, County Administrator

**MOTION MOTION BY MEMBER MENOLD, SECOND BY MEMBER LONGFELLOW** to open for review the General Fund.

**MOTION MOTION** to amend the General Fund budget changing line 100-699-5745 from \$7,702,446 to \$7,781,196, increasing the amount to \$78,750 being transferred to the CIP fund.

Finance Director Darcy stated that there was a request for some additional items to add to the FY25 including \$25,000 for new sally port doors for the Justice Center and \$50,000 for Courthouse landscaping.

Member Schneider questioned where the amount came from and Member Longfellow stated that this is an estimated amount and it will go out for bid through property next year. Member Longfellow stated that landscaping includes replacing rock around the Courthouse and some tree work.

On roll call vote, **MOTION TO AMEND CARRIED**

Vice Chair Schneider and Member Stahl noted nay

**MOTION MOTION BY MEMBER ATKINS, SECOND BY MEMBER RICH-STIMSON** to amend the General Fund budget changing line 100-131-5005 from \$15,000 to \$25,765 and line 100-131-5255 from \$183,000 to \$213,000.

Director of Court Services John Horan explained that we primarily use Peoria County detention center. He stated that he recently met with Peoria County and they have increased the daily rate by \$25.00. He stated that they will no longer provide transportation due to staffing issues. He stated that he would like to hire a part-time employee.

Member Atkins questioned if other counties that offer these services could be utilized as our first choice rather than Peoria County. Mr. Horan stated that it would not be wise due to the distance they would have to travel.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

**MOTION** **MOTION** to approve General Fund as amended. Budget Director Kelly Johnigk stated that the amended General Fund expenditure total is \$50,144,875.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Finance Director, Mindy Darcy, provided the Committee with a presentation and overview of the projected FY25 budget – tax levies and provided handouts including a sample tax bill, FY2025 property tax rate increase, and levied fund dependency on tax levy dollars.

Director Darcy explained that Tazewell County is a PTELL County (property tax extension limitation law) which limits increases on property taxes to lesser of 5%, or the prior year's CPI (consumer price index). She stated that there is also an allowance for new construction. She stated that there are 11 levied funds, 10 capped by PTELL and 1 uncapped (Veteran's assistance).

Director Darcy stated that the tax levy has increased by \$750,370 from fiscal year 2024 to the proposed fiscal year 2025, a 4.483% increase.

Member Atkins stated that he intends to ask for a repeal of PTELL because it is simply a bad law and ties our hands.

**MOTION** **MOTION BY MEMBER HARRIS, SECOND BY MEMBER ATKINS** to open for review and approve the IMRF budget.

Administrator Mike Deluhery stated that the property tax revenue comes into this fund to pay for the IMRF costs.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION** **MOTION BY ATKINS, SECOND BY LONGFELLOW** to open for review and approve the Social Security budget.

Administrator Mike Deluhery stated that the property tax revenue comes into this fund to pay for the Social Security costs.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION** **MOTION BY SCHNEIDER, SECOND BY MENOLD** to open for review and approve the Health Internal Services budget.

Administrator Mike Deluhery stated that this is for the county's health insurance plan and includes a budgeted fee increase.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY ATKINS, SECOND BY SCHNEIDER** to open for review and approve the Township Bridge budget.

Tazewell County Engineer Dan Parr explained that this fund is funded by the motor fuel tax and is highly regulated by IDOT and Illinois law.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY RICH-STIMSON, SECOND BY HARRIS** to open for review and approve the County Highway budget.

Tazewell County Engineer Dan Parr stated that he would like to point out that due to supply chain issues and the length of time it takes to build a truck, over the last 20 years, they have attempted to purchase a new truck every year. He stated that over the past five years, they have only been able to purchase three trucks. He stated that in 2025, it looks like three trucks will be purchased.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY MENOLD, SECOND BY LONGFELLOW** to open for review and approve the Township Road Fuel Tax budget.

Tazewell County Engineer Dan Parr stated that this fund is a motor fuel tax that is allotted to the road townships in Tazewell County. He stated that they oversee this to ensure that it is properly expended.

Member Proehl questioned the ending fund balance on Pg. 200, the estimate for FY24 \$1,526,003 and the budget for FY25 is \$740,803.

Tazewell County Engineer Dan Parr requested additional time to provide an answer to Member Proehl's question.

**MOTION**

**MOTION BY ATKINS, SECOND BY SCHNEIDER** to defer the Township Road Fuel Tax budget until the end of the meeting.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY ATKINS, SECOND BY RICH-STIMSON** to open for review and approve the County Motor Fuel budget.

Tazewell County Engineer Dan Parr stated this fund is overseen by IDOT as well as the county board.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY LONGFELLOW, SECOND BY SCHNEIDER** to open for review and approve the County Bridge budget.

Member Menold stated that these funds are for all county bridge work and repairs, etc. He stated that some projects take up to 10 years from the time they start until finish.

Member Crawford questioned the ending fund balance on Pg. 203, the estimate for FY24 \$4,273,999 and the budget for FY25 is \$2,104,482.

Tazewell County Engineer Dan Parr stated that several projects and the Unsicker project coming up which would explain this large decrease of funds.

Administrator Mike Deluhery stated that in the budget meeting he believes Dan Parr stated that they had budgeted best case scenario because it all has to be ran through IDOT.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY LONGFELLOW, SECOND BY ATKINS** to open for review and approve the Matching Tax budget.

Tazewell County Engineer Dan Parr explained that this is a fund that we can leverage with the township bridge program. He stated that currently, we have to match 20% of the township bridge program. He stated that we have to make all of the payments upfront then we get reimbursed.

**MOTION**

**MOTION BY LONGFELLOW, SECOND BY ATKINS** to amend the Matching Tax budget, line 215-400-4000 from \$903,424 to \$910,952, increasing the amount to \$7,528.

Finance Director Mindy Darcy stated that this was the result of changes to estimates.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY RICH-STIMSON, SECOND BY PROEHL** to re-open for review and approve the Township Road Fuel Tax budget.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

Tazewell County Engineer Dan Parr stated that the townships are who decide how the money is spent. He stated that we asked the townships what their plans were for 2025 and that is where that information came from.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION** to open for review and approve the County Health budget.

Tazewell County Health Department Administrator Amy Fox stated that they received some funding for Fund 501 earlier in the day, which was not included in the budget. She stated that the funds received were from the Illinois Department of Human Services to the Advocates for Human Potential in the amount of \$169,642 for opioid settlement dollars. She stated that they have provided all expenses anticipated for the health department on Broadway.

Administrator Fox stated that the 220 fund, which is the levied fund, has three components. She stated that the first part is the 500 area and that is the general workings of the Health Department and are not grant supported. She stated that the second part of the 220 fund is all around grants. She stated that these are all grants with money coming in and out. Administrator Fox stated that fund 502 is for the before and after school programs. She stated that this revenue is received from families, not from grants.

Administrator Fox stated that she missed one line which is under Professional Fees line item 220-500-5262 and she has provided an updated figure to Finance Director Darcy.

Member Crawford questioned if the budget has to go through the Board of Health, and Administrator Fox confirmed that it does.

Chairman Graff received consensus to table the County Health budget until the next budget meeting.

**MOTION**

**MOTION BY ATKINS, SECOND BY SCHNEIDER** to open for review and approve the Solid Waste budget.

Tazewell County Health Department Administrator Amy Fox stated they had a meeting with GFL on July 31, 2024. She stated that she is anticipating an increase for the current upcoming fiscal year and maybe for several fiscal years after that.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION** to open for review and approve the SIPA Grant budget.

Tazewell County Health Department Administrator Amy Fox stated that these are ARPA funds that were the result of a grant to be used between 3-5 years for employee retention and training for a more stabilized workforce.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY SCHNEIDER, SECOND BY DEPERT** to open for review and approve the Veteran's Assistance budget.

Veteran's Assistance Superintendent Steve Saal stated that they have processed over 140 claims and a backlog of approximately 110. He stated that they have 9,700 veterans living in Tazewell County. He is requesting additional funds to hire an assistant for the office.

Member Atkins stated that over the past year, he has received several complaints about Veteran's Assistance, specifically that people are going to Peoria County rather than Tazewell County.

Member Harris questioned if all the staff would be certified to process claims, and Mr. Saal confirmed they would.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY LONGFELLOW, SECOND BY DEPERT** to open for review and approve the Animal Control budget.

Animal Control Director Libby Aeschleman stated that they are next in line for attention to her building, not only for the animals in their care, but also for their employees.

On voice vote, **MOTION CARRIED UNANIMOUSLY**

**MOTION**

**MOTION BY PROEHL, SECOND BY RICH-STIMSOM** to open for review and approve the GIS budget.

Administrator Mike Deluhery stated that there were several salaries taken out of the budget and moved back to the general fund. He stated that one position was also removed from the budget as the position was no longer needed.

On voice vote, **MOTION CARRIED UNANIMOUSLY**

**MOTION**

**MOTION BY STAHL, SECOND BY ATKINS** to open for review and approve the Persons with Development Disabilities budget.

Finance Director Darcy stated that she reached out to Jamie Durdel at TCRC, and he confirmed what they needed. She stated that they were grateful for the 2% increase.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY STAHL, SECOND BY ATKINS** to open for review and approve the American Rescue Plan budget.

Finance Director Darcy stated that they are at the end of the ARPA funds. She stated that the remaining funds would be claimed later this year.

On voice vote, **MOTION CARRIED**

Members Schneider and Stahl voted nay.

**MOTION**

**MOTION BY ATKINS, SECOND BY PROEHL** to open for review and approve the National Opioid Settlement budget.

County Administrator Mike Deluhery stated that we continue to receive settlement funds, and funds a counselor who is split between doing work for the courts and the Sheriff's Office, and for health department-related services.

Member Crawford questioned how long we can expect to receive these funds and Administrator Deluhery stated 10 years.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY STAHL, SECOND BY PROEHL** to open for review and approve the LACTF Grant budget.

County Administrator Mike Deluhery stated that this was similar to ARPA funds and was a one-time fund source, therefore, there is no expected budget in the future.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY LONGFELLOW, SECOND BY ATKINS** to open for review and approve the Energy Transition Community Grant budget.

County Administrator Mike Deluhery stated that this was because of the closing of the Powerton plant, where the state had awarded energy transition funds. He stated that it was for five years prior to the closing of the plant and five years after.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY HARRIS, SECOND BY DEPERT** to open for review and approve the Sheriff Grant Fund budget.

Finance Director Mindy Darcy stated that funds are received through STEP grants, which are grants where police officers go out and do patrol, for example, on the 4<sup>th</sup> of July, and the state reimburses us. She stated that we make the expenditure prior to the money coming in.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY ATKINS, SECOND BY STAHL** to open for review and approve the Treasurer's Automation budget.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY ATKINS, SECOND BY PROEHL** to open for review and approve the Probation Upgrade Fund budget.

Director of Court Services John Horan stated that this fund comes from fees paid by people on probation.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**



**MOTION BY ATKINS, SECOND BY LONGFELLOW** to open for review and approve the Risk Management/Liability budget.

County Administrator Mike Deluhery stated that this is where we pay our property and liability insurance, worker's compensation claims, and legal fees.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY DEPERT, SECOND BY ATKINS** to open for review and approve the Drug Court Fund budget.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

**MOTION**

**MOTION BY LONGFELLOW, SECOND BY ATKINS** to open for review and approve the Capital Improvement Plan Fund budget.

County Administrator Mike Deluhery stated that there are several projects budgeted in this fund for facilities, courthouse, McKenzie Building, Justice, Center, and Animal Control. He stated that these projects will be approved through property committee. He stated that the new Justice Center Annex out of this fund.

**MOTION**

**MOTION BY ATKINS, SECOND BY RICH-STIMSON** to amend the Capital Improvement Plan Fund budget changing line 270-630-4900 from \$7,702,446 to \$7,781,196, an increase of \$78,750, changing line 270-630-5530 from \$4,852,000 to \$4,927,000, an increase of \$75,000, and changing line 270-630-5999 from \$242,600 to \$246,350.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY.**

County Administrator Mike Deluhery stated that there is one to be determined under the Pekin Campus with the referendum that was passed for the War Memorial that would be budgeted for that project. He stated that a budget amendment would be needed at some point in the future.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY.**

Chairman Graff stated that we have never recommended levies in the finance committee simply because the numbers change, and we will not know the final numbers until the final budget time.

Member Crawford stated that when he was the Auditor, Bruce Black was the State's Attorney, and he said you cannot approve levies until the final budget and after the whole budget was approved.

Chairman Graff stated that he intends to put the levies on the agenda for next week.

**MOTION**

F-24-26

**MOTION BY MEMBER ATKINS, SECOND BY MEMBER DEPERT** to recommend to decline Property Tax Recapture

Chairman Graff stated that this is a Resolution that we pass every year and has to do with property tax Certificates of Error.

On voice vote, **MOTION AS CARRIED UNANIMOUSLY.**

Chairman Graff concluded the first budget meeting and advised that the next meeting is scheduled for September 16, 2024 at 3:30 p.m.

The meeting was recessed at 5:46 p.m.

(transcribed by S. Gullette)