

Chairman David Zimmerman
Kim D. Joesting, Dist. 1
Nancy Proehl, Dist. 1
Mark Goddard, Dist. 1
Kaden Nelms, Dist. 1
Nick Graff, Dist. 2
Greg Menold, Dist. 2
Greg Sinn, Dist. 2
Eric Schmidgall, Dist. 3
Dave Mingus, Dist. 3
Tammy Rich-Stimson Dist. 3



John C. Ackerman
County Clerk

Vice Chairman, Michael Harris, Dist. 3
Jay Hall, Dist. 1
Michael Deppert, Dist. 1
Sam Goodard, Dist. 1
Jon Hopkins, Dist. 2
Maxwell Schneider, Dist. 2
Roy Paget, Dist. 2
Eric Stahl, Dist. 2
Russ Crawford, Dist. 3
William (Bill) Atkins, Dist. 3
Greg Longfellow, Dist. 3

**TAZEWELL COUNTY BOARD
MEETING MINUTES
MONDAY, OCTOBER 7, 2024
6:00 PM**

James Carius Community Room, Tazewell Law & Justice Center,
101 S. Capitol Street, Pekin, Illinois 61554

ROLL CALL BY COUNTY CLERK

Attendance was taken by Roll Call and the following members of the board were present: Chairman David Zimmerman, Members Atkins, Crawford, Mark Goddard, Graff, Hopkins, Joesting, Longfellow, Menold, Nelms, Proehl, Schneider, Sinn, Stahl - 14. Absent Members were: Deppert, Sam Goodard, Hall, Harris, Mingus, Paget, Rich-Stimson, Schmidgall - 8

INVOCATION AND PLEDGE OF ALLEGIANCE

Chairman Zimmerman led the invocation followed by the Pledge of Allegiance.

**COMMUNICATIONS FROM MEMBERS OF THE PUBLIC, COUNTY EMPLOYEES,
ELECTED AND APPOINTED OFFICIALS**

No communications from members of the public, county employees, elected and appointed officials at this time.

FISCAL YEAR 2025 BUDGET OVERVIEW

Chairman Zimmerman turned over control of the meeting to Finance Chairman Nick Graff to conduct the Tentative Budget proceedings for the FY2025 Budget.

Finance Chairman Graff mentioned the Finance Committee held multiple budget meetings to discuss the FY2025 Budget. He thanked the departments that were able to work on reaching the budget goals of the County. He explained that departments had certain board members assigned to review the budget with them. He stated the budget was the most important job for a county board member.

TAZEWELL CO. TENTATIVE BUDGET MINUTES OCTOBER 7, 2024

GENERAL FUND

Assistant County Administrator/Finance Director Mindy Darcy provided an overview of the FY25 Tentative Budget. She provided a power point presentation that discussed Inter-Fund Transfers, ARPA Funds, 5-Year Capital Improvement Plan, General Fund Summary, All Funds Summary, General Fund – Operating Surplus, General Fund Spenddown, 2025 recommended Tax Levy, Levied Fund Dependency on Tax Levy Dollars and Proposed FY25 Property Tax. They discussed the revenues and expenditures of the General Fund. The estimated projected revenue for FY2025 would be \$38,988,463.00. She spoke on the Capital Improvement Plan and provided a list of proposed projects. Assistant Administrator Darcy indicated the General Fund operating surplus was \$2,369,104.00. She explained the recommended tax levy and stated the funds that were part of the levy was as follows: General Fund, University of Illinois Extension, Risk Management, IMRF, Social Security, County Highway, County Bridge, Matching Tax, Health Department, Veterans and People with Developmental Disabilities. She explained the proposed Tazewell County's Property Tax rate increase for FY2025.

Motion by Member Stahl to open discussion of the General Fund Budget; seconded by Member Hopkins.

A handout of the items that required amendments in the General Fund Budget was distributed to the board members.

Discussions occurred pertaining to the individual budget lines for the General Fund Budget. Some department budgets did not require any discussions prior to approval.

Recorder: Finance Chairman Graff explained to the board that the Recorder Budget had an increase of \$44,488 to cover salary, social security and IMRF estimates.

County Administration: Finance Chairman Graff explained to the board the County Administration budget had an increase of \$2,224 to cover contingency.

Motion by Member Crawford to amend the General Fund Budget to reflect changes; seconded by Member Atkins.

Motion to approve the General Fund budget as amended was passed by voice vote of 13 Yeas; 0 Nays.

County Administrator Deluhery indicated the Amended General Fund budget would be \$40,751,577.00 and the Contingency Line would be \$1,940,551.00.

Amended General Fund Amounts are as follows:

TAZEWELL CO. TENTATIVE BUDGET MINUTES OCTOBER 7, 2024

Circuit Clerk \$1,628,676.00
Jury Commission \$177,968.00
State's Attorney \$3,579,585.00
Public Defender \$1,986,014.00
Courts \$526,009.00
Court Services \$3,405,056.00
Court Security \$914,085.00
Sheriff \$16,955,162.00
EMA \$306,817.00
Coroner \$606,586.00
Community Development \$556,886.00
County Board \$330,223.00
Auditor \$115,173.00
County Clerk/Elections \$1,745,045.00
Recorder of Deeds \$210,735.00
Treasurer and Tax Collector \$571,949.00
County Administration \$3,330,888.00
Information Technology \$1,918,009.00
Human Resources \$312,698.00
Finance \$492,232.00
External Audit \$171,000.00
County General Farm \$26,500.00
Assessments \$518,610.00
Board of Review \$126,540.00
Building Administration \$1,894,034.00

SPECIAL REVENUE FUNDS

Finance Chairman Graff began discussion on the Special Revenue Funds. The Special Revenue Funds were discussed or approved as follows:

Member Hopkins motioned to approve IMRF budget; seconded by Member Atkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to approve Social Security budget; seconded by Member Menold. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to Amend the Health Internal Services budget with a reduction of \$56,400; seconded by Member Atkins. Motion as amended passed by voice vote of 13 Yeas; 0 Nays.

Member Longfellow motioned to approve Township Bridge Fund budget; seconded by Member Menold. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to approve County Highway budget; seconded by Member Atkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

TAZEWELL CO. TENTATIVE BUDGET MINUTES OCTOBER 7, 2024

Member Nelms motioned to approve County Motor Fuel Tax budget; seconded by Member Proehl. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Menold motioned to approve Township Road Fuel Tax budget; seconded by Member Atkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Hopkins motioned to approve County Bridge Fund budget; seconded by Member Joesting. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to approve Matching Tax budget; seconded by Member Atkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to approve County Health budget; seconded by Member Mark Goddard. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Atkins motioned to approve Solid Waste Fund ; seconded by Member Schneider. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to approve Strengthening IL Public Health Admin Grant budget; seconded by Member Atkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

Motion by Member Crawford to Amend the Veterans' Assistance Fund budget to reflect a decrease of \$15,225.00; seconded by Member Stahl. Motion to amend passed by voice vote of 13 Yeas; 0 Nays.

Member Hopkins motioned to approve Animal Control budget; seconded by Member Schneider. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Sinn motioned to approve GIS budget; seconded by Member Longfellow. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Proehl motioned to approve Persons with Developmental Disabilities budget; seconded by Member Hopkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Nelms motioned to approve American Rescue Plan budget; seconded by Member Proehl. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to Amend National Opioid Settlement budget to reflect a decrease of \$25,749; seconded by Member Hopkins. Motion to amend passed by voice vote of 13 Yeas; 0 Nays.

Member Menold motioned to approve LATCF Grant budget; seconded by Member Stahl. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Schneider motioned to approve Energy Transition Community Grant; seconded by Member Atkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

TAZEWELL CO. TENTATIVE BUDGET MINUTES OCTOBER 7, 2024

Member Atkins motioned to approve Sheriff Grant Fund; seconded by Member Joesting. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to approve Treasurer's Automation Fund; seconded by Member Proehl. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Atkins motioned to approve Probation Upgrade Fund; seconded by Member Hopkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Atkins motioned to approve Risk Management & Liability Fund; seconded by Member Longfellow. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Atkins motioned to approve Drug Court Fund; seconded by Member Longfellow. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Crawford motioned to approve Capital Improvement Fund; seconded by Member Atkins. Motion passed by voice vote of 13 Yeas; 0 Nays.

Member Atkins motioned to approve Recorder's Special Document Storage Fund; seconded by Member Longfellow. Motion passed by voice vote of 13 Yeas; 0 Nays.

Motion by Member Schneider to Approve the Heritage Lake SSA Fund budget with no changes; seconded by Member Crawford passed by roll call vote of 13 Yeas; 0 Nays.

ADJOURNMENT

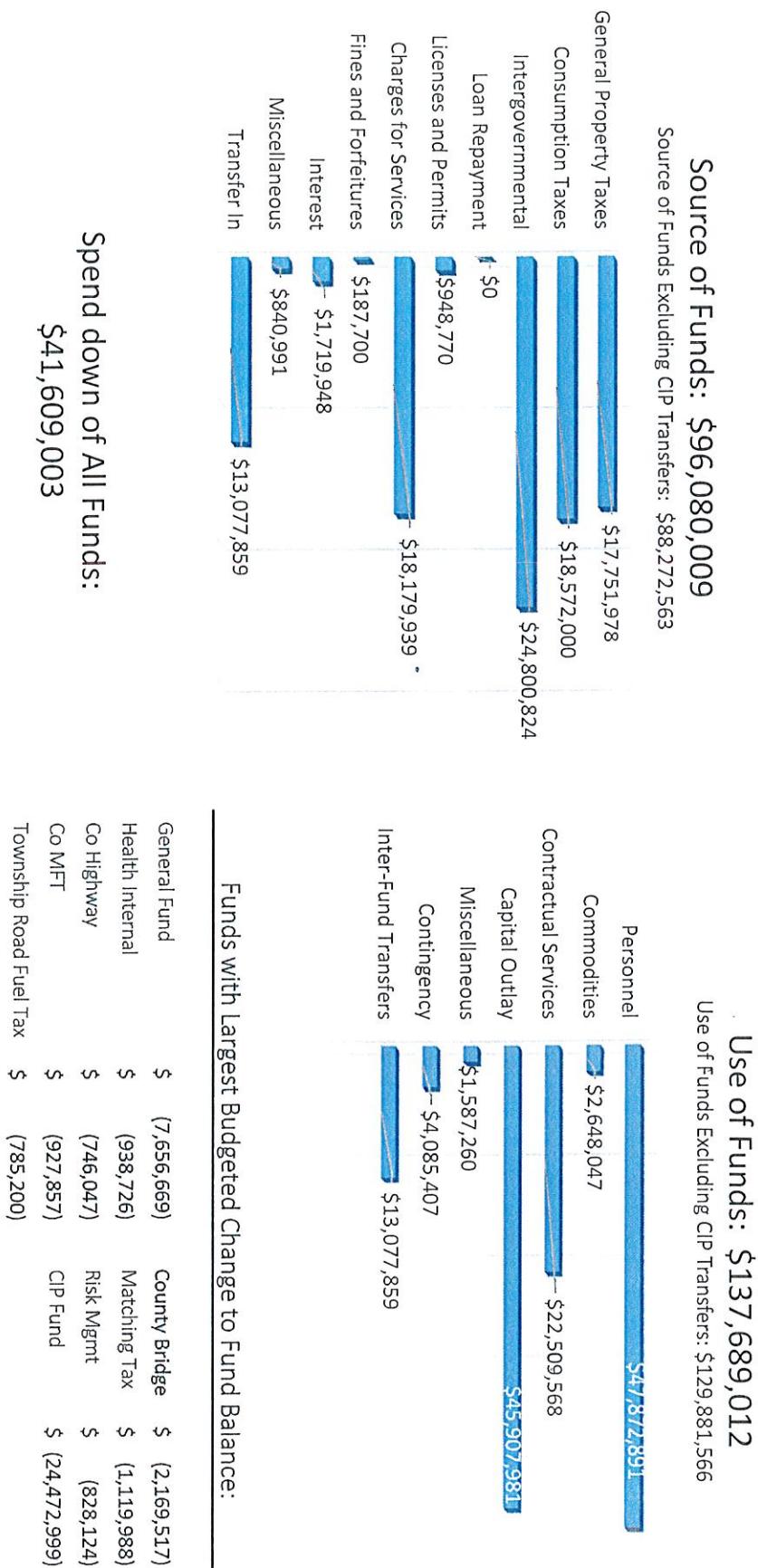
There being no further business before the Board, Finance Chairman Nick Graff announced the meeting was adjourned. The Tazewell County Board Tentative Budget Meeting was adjourned at 7:15 P.M. The next regular scheduled County Board and Final Budget meeting will be October 30, 2024.

FY2025 Budget

Tentative Budget



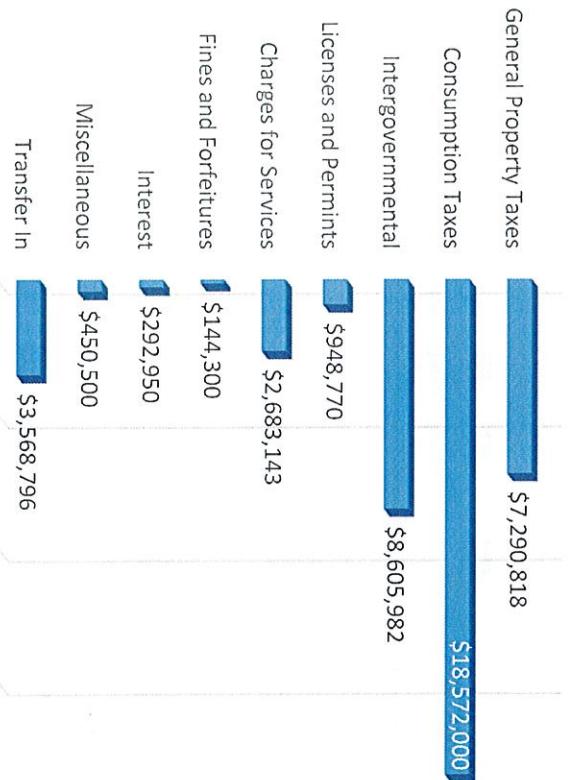
FY2025 Budget - All Funds Summary



FY2025 Budget - General Fund Summary

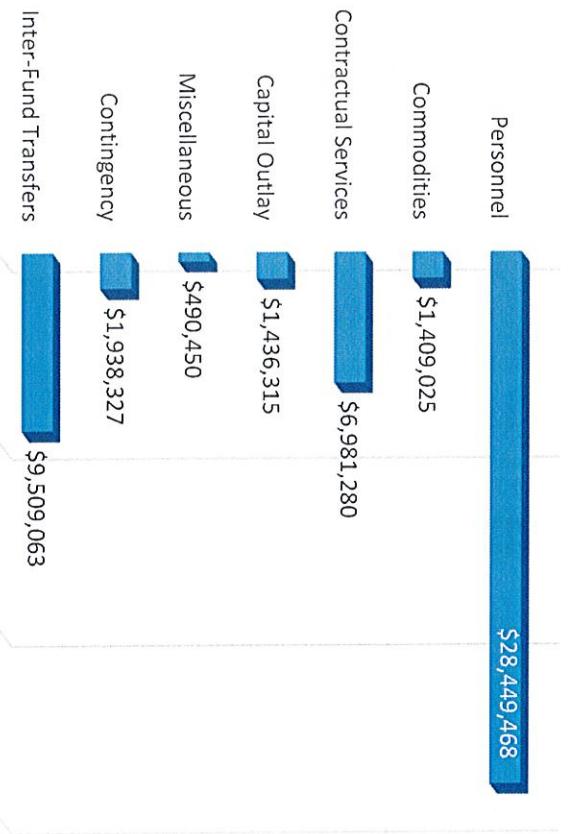
Sources of Funds: \$42,557,259

Sources of Funds Excluding CIP Transfers: \$42,557,259



Use of Funds: \$50,213,928

Use of Funds Excluding CIP Transfers: \$42,301,482



Spend down of General Fund: \$7,656,669

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Tentative Budget pages 9-12

Tazewell County Capital Improvement Plan FY25 through FY29						
Category	Funding Source	FY25	FY26	FY27	FY28	FY29
Courthouse - Facilities Improvements						
Replace Windows	CP Fund	1,000,000				
Replace Exterior Siding	CP Fund	250,000				
Replace Interior Bathrooms	CP Fund	400,000				
Replace Interior Stair Treads	CP Fund	310,000				
Upgrade Electrical - Phase 2	CP Fund	250,000				
Replace Corridor	CP Fund	1,000,000				
Replace HVAC System	CP Fund	1,200,000				
Replace Doors	CP Fund	100,000				
Paint & Paint Striper	CP Fund	30,000				
Replace Ceiling Tiles	CP Fund	100,000				
Replace Uplight Fixtures	CP Fund	45,000				
Replace Circuit Breaker Components	CP Fund	45,000				
Replace Circuit Breaker Panels	CP Fund	50,000				
Install Insulation in Courthouse	CP Fund	25,000				
		1,520,000	400,000	45,000	45,000	5,285,000
McKenzie Building - Facilities Improvements						
Replace/Rename Flooring	CP Fund	375,000				
Install Sewer Room HVAC	CP Fund	25,000				
Fixer Building	CP Fund	20,000				
Paint	CP Fund	100,000				
Replace Electrical Panels	CP Fund	110,000				
Replace Recessed Light Fixtures	CP Fund	260,000				
Replace Recessed Light Unit #1	CP Fund	10,000				
Replace Rooftop Fire Pit Unit	CP Fund	75,000				
Replace Blinds	CP Fund	50,000				
Convert to LED Lighting	CP Fund	35,000				
		500,000	465,000	75,000	-	1,200,000
Justice Center - Facilities Improvements						
Crusher/Screen (located on stage)	CP Fund	50,000				
Upgrade Generator Control	CP Fund	5,000				
Repair Community Room Side Window	CP Fund	25,000				
Update Plumbing Controls	CP Fund	40,000				
Replace Roofing/Roofing	CP Fund	200,000				
Repair Windows	CP Fund	200,000				
Replace HVAC Unit - Community Room	CP Fund	150,000				
Replace Chair in Community Room	CP Fund	10,000				
Replace Flooring - Sheriff's Department & Community Room	CP Fund	75,000				
Replace S/S/P Port Doors	CP Fund	25,000				
		1,298,000	105,000	-	280,000	1,179,000
Animal Control - Facilities Improvements						
Animal Facility / Construction Addition	CP Fund	1,200,000				
Animal Control	CP Fund	60,000				
Animal Control	CP Fund	20,000				
Animal Control	CP Fund	12,000				
Upgrade Vehicle	CP Fund	40,000				
Upgrade Radio Equipment	CP Fund	15,000				
Purchase Outdoor Dog Confinement Equipment	CP Fund	33,000				
Replace Furniture	CP Fund	8,000				
		1,573,000	75,000	-	-	1,648,000
EMA - Facilities Improvements						
Paint	CP Fund	15,000				
Paint (Interior and Exterior)	CP Fund	20,000				
Convert/Replace Entry Doors	CP Fund	50,000				
Replace/Retrofit	CP Fund	35,000				
		85,000	45,000	-	-	130,000
Category	Funding Source	FY25	FY26	FY27	FY28	FY29
Health Department Offices in Tremont - Facilities Improvements						
Replace Carpet		27,000	-	-	-	27,000
Health Department Offices in Pekin - Facilities Improvements						
Replace HVAC System	CP Fund	200,000				200,000
		200,000	-	-	-	200,000
Pekin Campus - Grounds Improvements						
Seal Coat & Strip Seal & Admin Parking Lots	CP Fund	15,000				15,000
Replace Kirk Tables	CP Fund	12,000				12,000
Repair/Replace Concrete Sidewalks	CP Fund	25,000				25,000
War Memorial Monument	CP Fund	50,000				50,000
Grounds Improvement for Bi-Centennial	CP Fund	102,000				102,000
		102,000	90,000	-	-	192,000
Tremont Campus - Grounds Improvements						
Fill Gutter; Seal & Strip Parking Lot - Health Department	CP Fund	10,000				10,000
Fill Gutter; Seal & Strip Parking Lot - EMA	CP Fund	7,000				7,000
		17,000	-	-	-	17,000
Justice Center Annex - Construction						
Design Building Plans* Construction Costs*	CP Fund	813,759	244,135	1,230,042	-	1,057,875
(*costs are built into cost for this project)	CP Fund	219,693	13,572,076	-	-	42,772,824
		2,430,455	13,617,001	1,230,042	-	43,410,699
Category	Funding Source	FY25	FY26	FY27	FY28	FY29
County-Wide Equipment Purchases						
Replace Vehicles	Health Dept.	30,000				30,000
Purchase Scales/Radios	Health Dept.	10,500				10,500
Purchase Irrigated Aerial Vehicle	Health Dept.	8,500				8,500
Purchase Maintenance Equipment	Health Dept.	40,000				40,000
Purchase/Replace Squad Cars	Health Dept.	228,015				228,015
Purchase/Replace Squad Cars (Equipment)	Health Dept.	45,000				45,000
Purchase Office Equipment (Filing cabinets, etc.)	Health Dept.	11,000				11,000
		373,015	-	-	-	373,015
County-Wide Technology						
Upgrade Technology Infrastructure	GF - Deck 611	150,000				150,000
Purchase Blank Software	GF - Deck 611	50,000				50,000
Replace Computers	GF - Deck 611	42,000				42,000
Replace Computers	GF - Deck 611	30,000				30,000
Purchase/Replace Law Enforcement Technology	GF - Deck 611	80,000				80,000
Purchase Software	GF - Deck 611	265,000				265,000
Surface Servers	GF - Deck 611	5,000				5,000
		1,012,000	-	-	-	1,522,000
		500,000	-	-	-	500,000
		500,000	-	-	-	1,522,000
Highway Department Capital						
Bridge	MFT, Match Hwy Co, Bridge Hegman	7,180,000	\$500,000	4,801,000	6,156,000	5,003,000
Equipment (net trade-in)	MFT, Match Hwy Co, Bridge Hegman	4,131,067	1,721,000	1,286,600	992,000	11,777,557
	MFT, Match Hwy Co, Bridge Hegman	1,057,700	747,700	500,700	531,000	3,360,100
		12,375,567	7,519,000	6,530,300	10,402,000	43,276,557
Contingency						
Contingency	5.0%	217,000	252,250	6,000	14,000	55,550
		217,000	252,250	6,000	14,000	55,550
Grand Total		47,796,817	26,708,755	7,094,342	10,696,000	6,933,000
		47,796,817	26,708,755	7,094,342	10,696,000	100,033,931

Tazewell County

Capital Improvement Plan Summary

FY25 through FY29

<i>Fund</i>	<i>FY25</i>	<i>FY26</i>	<i>FY27</i>	<i>FY28</i>	<i>FY29</i>	<i>Total</i>
CIP Fund	33,583,255	19,114,251	1,356,042	294,000	-	54,347,549
General Fund	1,363,015	-	-	-	500,000	1,863,015
Highway Funds	12,378,567	7,519,500	6,538,300	10,402,000	6,438,000	43,276,367
County Health Fund	99,000	-	-	-	-	99,000
Animal Control Fund	373,000	75,000	-	-	-	448,000
Grand Total	<u>\$ 47,796,837</u>	<u>\$ 26,708,751</u>	<u>\$ 7,894,342</u>	<u>\$ 10,696,000</u>	<u>\$ 6,938,000</u>	<u>\$ 100,033,931</u>

Tazewell County
Inter-Fund Transfers
Sources of Funding for the CIP Fund

5-Year CIP Plan Capital Requirements

Justice Center Annex Remaining Budget	43,430,699
Non-Justice Center Annex Projects Budgeted	10,916,850
Expected CIP Fund Fund Balance at 11/30/24	<u>45,240,103</u>
Additional Funding Required for CIP Fund at 11/30/24	9,107,446
Estimated Interest on CIP Funds in FY25	<u>1,300,000</u>
Transfer from General Fund to CIP Fund for FY25-29 Budgeted Projects	\$ 7,807,446 *

* amount includes \$1,625,000 of net increase in funding for non-Justice Center Annex projects

Tazewell County
Inter-Fund Transfers

FY 2024 & 2025

	<i>To</i>	<i>Fund</i>		<i>Transfer In</i>		<i>Transfer Out</i>	
		<i>FY24</i>	<i>FY25</i>	<i>FY24</i>	<i>FY25</i>	<i>FY24</i>	<i>FY25</i>
General Fund							
General Fund 100	IMRF 200	GF IMRF Cost Reimbursed by IMRF Fund		1,774,818	1,935,040		
General Fund 100	Social Security 201	GF SS Cost Reimbursed by SS Fund		1,512,393	1,633,756		
IMRF 200	General Fund 100	Sheriff's portion IMRF Cost Paid from Public Safety Tax		-	-	980,503	996,584
Social Security 201	General Fund 100	Sheriff's Portion SS Cost Paid from Public Safety Tax		-	-	675,000	703,033
General Fund 100	ARPA 234	ARPA Funds Claimed as Revenue		1,445,662	-	-	
CIP 270	General Fund 100	Annual Funding of CIP Fund		-	-	46,555,017	7,807,446
				4,732,873	3,568,796		
Special Revenue Funds							
General Fund 100	ARPA 234	ARPA Funds Claimed as Revenue		-	-	1,445,662	-
General Fund 100	IMRF 200	GF IMRF Cost Reimbursed by IMRF Fund		-	-	1,774,818	1,935,040
General Fund 100	Social Security 201	GF SS Cost Reimbursed by SS Fund		-	-	1,512,393	1,633,756
IMRF 200	General Fund 100	Sheriff's portion IMRF Cost Paid from Public Safety Tax		980,503	996,584	-	-
Social Security 201	General Fund 100	Sheriff's Portion SS Cost Paid from Public Safety Tax		675,000	703,033	-	-
CIP 270	General Fund 100	Annual Funding of CIP Fund		46,555,017	7,807,446	-	-
Miscellaneous				-	-	31	-
				48,210,520	9,509,063		
						4,732,904	3,568,796
Total of Transfers - All Funds				52,943,393	13,077,859		
						52,943,424	13,077,859

10/7/2024
Total of Transfers - All Funds

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General Fund – Operating Surplus

	FY 2023 Actual	FY 2024 Revised Budget	FY 2024 Estimate	FY 2025 Budget
Revenue Per Budget:				
Total Before Transfers	\$ 36,645,902	\$ 37,951,528	\$ 39,648,991	\$ 38,988,463
Routine Transfers (General Fund IMRF & SS)	\$ 2,873,725	\$ 3,900,522	\$ 3,287,211	\$ 3,568,796
Adjusted Revenue	<u>\$ 39,519,627</u>	<u>\$ 41,852,050</u>	<u>\$ 42,936,202</u>	<u>\$ 42,557,259</u>
Expenses Per Budget:				
Expenses Before Transfers	\$ 32,420,618	\$ 40,453,389	\$ 37,150,656	\$ 40,704,865
Add: Routine Transfers (Sheriff's Dept. IMRF & SS)	- 1,516,187	- 1,654,134	- 1,655,503	- 1,701,617
Subtract:				
Capital Projects				
Building Administration	966,090	70,000	73,260	-
Justice Center	225,767	-	-	-
Replace Office Furniture	-	-	-	50,000
Purchase Various Office Equipment	-	-	-	30,000
Appraisal Software	-	70,000	-	-
Updated County Website	-	150,000	19,000	-
Maintenance Tracking Software	-	80,000	80,000	-
IT Upgrades	-	700,000	700,000	150,000
Budget Software	-	-	-	50,000
Creation of Probation Upgrade Fund	470,293	-	-	-
Contingency	-	1,576,948	-	1,938,327
Adjusted Expenses	<u>\$ 32,274,655</u>	<u>\$ 39,460,575</u>	<u>\$ 37,933,899</u>	<u>\$ 40,188,155</u>
Operating Surplus/(Deficit) (Adjusted Rev - Adjusted Exp)	<u>\$ 7,244,972</u>	<u>\$ 2,391,475</u>	<u>\$ 5,002,303</u>	<u>\$ 2,369,104</u>

Sample Tax Bill

Tazewell County portion

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HANNAH M. CLARK TAZEWELL COUNTY TREASURER & COLLECTOR 11 S. 4TH ST. STE. 308 PEKIN, IL 61554		TAZEWELL COUNTY PROPERTY TAX BILL 2023 TAXES PAYABLE 2024	
Office Hours 8:00am - 4:30pm Monday-Friday			
LOCATION: MORTON, IL 61550-0000		LEGAL DESC.: [REDACTED]	
NAME: [REDACTED]			
MORTON IL 61550			
TAX CODE 06002		TAZEWELL COUNTY ITEMIZED STATEMENT TOWNSHIP MORTON	
Taxing Body TAZEWELL COUNTY			
Prior Year Rate Tax Rate Tax Rate Tax			
Current Current Pension Amount			
SENIOR CITIZEN 5,000 FREE EXEMPTIONS 0			
DISABLED VET 0 DISABLED EXEMPT 0			
FARMLAND 0 FARM BUILDING 0			
NET TAXABLE VAL. 48,910			
TAX RATE 7.33348			
CURRENT TAX \$3,586.82 ENTERPRISE ZONE \$0.00 DISMANTLE \$0.00 FORFEITURE BAL. \$0.00			
TOTAL TAX DUE \$3,586.82			
TOTAL TAX PAID \$3,586.82 TOTAL PAYABLE \$0.00			
2023 PAYABLE 2024			
PLEASE SEE REVERSE SIDE FOR PAYMENT INFORMATION. Make checks payable to: TAZEWELL COUNTY TREASURER			
CORRECTED			

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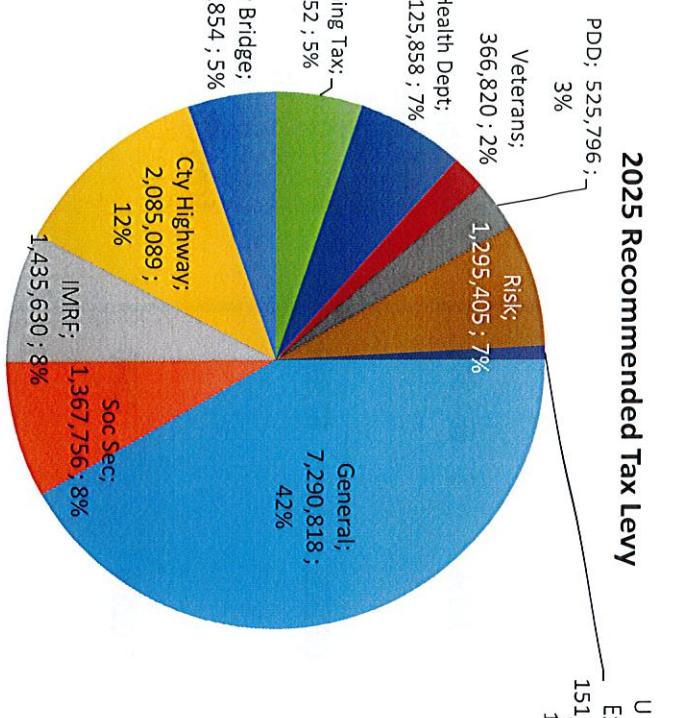
10/7/2023 PAYABLE 2024
PLEASE SEE REVERSE SIDE FOR PAYMENT INFORMATION
Make checks payable to: TAZEWELL COUNTY TREASURER

CORRECTED

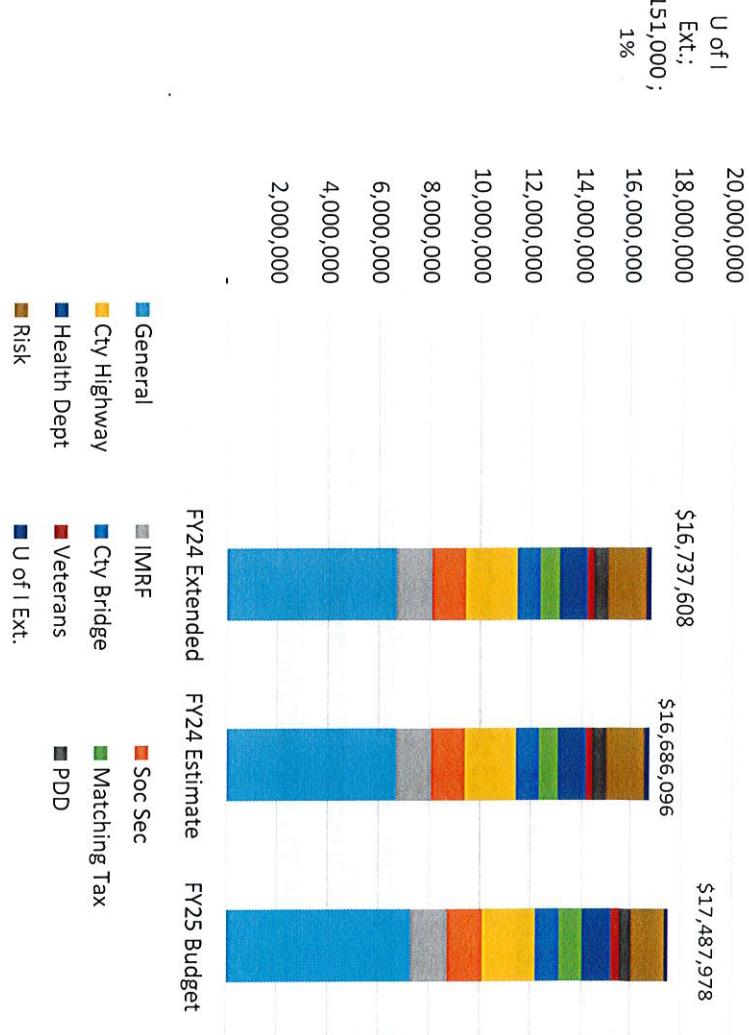
Tazewell County's Tax Levy

- PTELL County (Property Tax Extension Limitation Law)
- PTELL limits annual increase on property taxes to lesser of
 - 5%, or
 - Prior year's CPI (Consumer Price Index)
- Plus new construction
- 11 levied funds
 - 9 capped by PTELL
 - 2 uncapped
 - Veteran's Assistance Fund
 - Persons with Developmental Disabilities Fund

Tax Levy



Tax Levy Comparison



Increase in tax levy from FY24 Extended to FY25 Proposed is \$750,370

Proposed Property Tax Rate Increase FY2025

PTELL limiting rate	3.939%	\$ 657,801	
CPI for 2023 plus new construction			• Per the proposed
Levy increase due to Veteran's Assistance increase in FY25 - uncapped	0.516%	87,929	levy ordinance, any
VA is requesting a new position in FY25			amount of
VA levy increasing by 36%			proposed levy that
Additional levy to ensure capturing all potential levy dollars	0.028%	4,640	is over the PTELL
At this point, the tax base for 2024 is still an estimate			cap will be reduced
Actual increase	4.483%	\$ 750,370	from the General
			Fund's levy.

**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;

THE 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.

Levied Fund Dependency on Tax Levy Dollars

Fund	FY 2025 Budget		FY 2024 Estimate			
	Proposed Tax Levy	Total Budgeted Fund Revenues	% of Fund Revenues Provided by Tax Levy Dollars	% of Fund Revenues Provided by Tax Levy Dollars		
General Fund (100)	\$ 7,290,818	\$ 42,557,259	17.13%	\$ 6,713,460	\$ 44,381,864	15.13%
IMRF (200)	\$ 1,435,630	\$ 2,734,797	52.49%	\$ 1,388,423	\$ 2,626,117	52.87%
Social Security (201)	\$ 1,367,756	\$ 2,070,789	66.05%	\$ 1,322,782	\$ 1,993,507	66.35%
County Highway (211)	\$ 2,085,089	\$ 3,257,957	64.00%	\$ 2,016,527	\$ 8,041,019	25.08%
County Bridge (214)	\$ 932,854	\$ 2,168,943	43.01%	\$ 902,180	\$ 2,009,553	44.89%
Matching Tax (215)	\$ 910,952	\$ 1,398,962	65.12%	\$ 752,853	\$ 937,283	80.32%
County Health (220)	\$ 1,125,858	\$ 6,850,924	16.43%	\$ 1,088,837	\$ 6,161,994	17.57%
Veteran's Assistance (230)	\$ 366,820	\$ 366,820	100.00%	\$ 269,721	\$ 269,713	100.00%
Persons with Developmental Disabilities (233)	\$ 525,796	\$ 525,796	100.00%	\$ 515,487	\$ 513,649	100.00%
Risk Mgmt & Liability (252)	\$ 1,295,405	\$ 1,295,605	99.98%	\$ 1,619,257	\$ 1,640,697	98.69%
U of I Extension	\$ 151,000	\$ 148,082				
County Total Levy	\$ 17,487,978	Expected Rate	0.51990	\$ 16,737,609	Actual Rate	0.53802

Tentative Budget page 4

Tazewell County

FY25 Budget - Tentative Budget Proposed Budget Adjustments

Page #	Account Number	Revenue/ Expense	Fund/Department	Account Description	Column Adjusted	Original Amount	Revised Amount	Increase / (Decrease)	Explanation	Requested By:
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133	100-610-5999	Expense	124	100-603-5003	FTE
			124	100-603-5003	Rec
			124	100-603-5070	Expense
			124	100-503-5070	Rec

124	100-603-5003	FTE	Recorder of Deeds	Support Staff	FTE25	1.52	3.00	1.48	Correction to number of FTEs listed
124	100-603-5003	Expense	Recorder of Deeds	Support Staff	FY25 BOARD	88,150	125,581	38,431	Correction of totaling error
124	100-603-5070	Expense	Recorder of Deeds	Social Security	FY25 BOARD	13,879	16,819	2,940	Increase in benefits due to totaling error above
124	100-503-5070	Expense	Recorder of Deeds	I.M.R.F.	FY25 BOARD	14,713	17,830	3,117	Increase in benefits due to totaling error above
133	100-610-5999	Expense	County Administration	Contingency	FY25 BOARD	1,938,327	1,940,551	2,224	

Special Revenue Fund: Proposed 10-01-2024

185	202-610-5228	Expense	Health Internal Service	Health Insurance Claims Paid	FY25 BOARD	5,898,000	5,846,000	(56,500) Reduction due to moving vision claims budget to the newly created Vision Insurance Claims Paid line and Health Fair line	Sue Webster
185	202-610-5238	Expense	Health Internal Service	Vision Insurance Claims Paid	FY25 BOARD	-	52,000	52,000 Move vision claims budget to the newly created Vision Insurance Claims Paid line	Sue Webster
185	202-610-5239	Expense	Health Internal Service	Health Fair	FY25 BOARD	-	4,500	4,500 Move health fair expense to the newly created Health Fair line for better tracking of expenses	Sue Webster

232	230-550-5360	Expense	Veteran's Assistance Fund	Rent	FY25 BOARD	6,000	-	(6,000)	Expenses reduced as a result of moving the VA offices to the Tazewell Bldg	Steve Saal
232	230-550-5361	Expense	Veteran's Assistance Fund	Gas & Electric	FY25 BOARD	7,500	-	(7,500)	Expenses reduced as a result of moving the VA offices to the Tazewell Bldg	Steve Saal
232	230-550-5363	Expense	Veteran's Assistance Fund	Sewer	FY25 BOARD	1,000	-	(1,000)	Expenses reduced as a result of moving the VA offices to the Tazewell Bldg	Steve Saal
233	230-550-5999	Expense	Veteran's Assistance Fund	Contingency	FY25 BOARD	18,623	17,898	(725)	Contingency adjustment associated with the lowered expenses	Steve Saal
- Change in Revenue - Veteran's Assistance Fund										
(15,225) Change in Expense - Veteran's Assistance Fund										
252	235-699-5002	Expense	National Opioid Settlement	Professional/Technical	FY25 BOARD	93,749	68,000	(25,749)	Adjustment to budget Health Dept. salaries in separate line for tracking purposes	Mindy Darcy
252	235-699-5003	Expense	National Opioid Settlement	Support Staff	FY25 BOARD	-	25,749	25,749		Mindy Darcy