

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Creighton, Chair. Yerda Potter, Co-Chair
DATE/TIME: October 20, 2004. 7:30 p.m.

PRESENT:

<input checked="" type="checkbox"/> Berlage	<input checked="" type="checkbox"/> Hasken	<input checked="" type="checkbox"/> Schubert
<input checked="" type="checkbox"/> Carroll	<input checked="" type="checkbox"/> Mapes	<input checked="" type="checkbox"/> Schultz
<input checked="" type="checkbox"/> Creighton	<input checked="" type="checkbox"/> Potter	

Other Board members: Bill Cooper, Tim Petitgout, Margie Montelius, Terry Stoffregen

Others: Troy Brown, Diane Williams, Donna Berlage, Carol Soat, Jean Dimke, Brian Melton, Steve Allendorf, Linda Delvaux, Sharon Wand

BUDGET WORKSHOP MINUTES

1) Budget Workshop

- Completion of Step 3: SPECIAL FUNDS REVIEW AND APPROVAL (REVENUE AND EXPENSE)

Marvin Schultz made a motion to approve the budget as presented for the Emergency Telephone Systems Board. Ron Mapes seconded and the motion passed.

The County Administrator reviewed the budget for the Capital Investment Fund (042). He worked with the Treasurer's Office to establish the correct fund balance and evaluated the outstanding commitments of that fund. There is a recurring expense for the Sheriff and the balance of that has been carried forward to the 2005 budget. The receipt of the grant from the Illinois Department of Revenue was a considerable source of revenue for this fund. Merri Berlage made a motion to approve the budget for the Capital Investment Fund as presented. Yerda Potter seconded and the motion passed.

- Step 4: GENERAL FUND EXPENSE REVIEW AND APPROVAL.

Brown reminded the committee that the approach to the budget process this year has been revenue-driven. The departments that are funded by the General Fund submitted target budgets based on their funding level in 2004. They also submitted a ranked list of unfunded activities that they were unable to accommodate under their target number. The target budgets provide a baseline from which the committee can move the departmental budgets upwards. Brown asked the committee to review the baseline budgets and ask questions of the department heads in attendance. Schultz made a motion to approve the baseline budgets as presented. Jody Carroll seconded with Vince Hasken and Berlage voting no.

As a result of this action, Brown stated that there is \$248,780 in available unallocated revenue, plus a fund balance appropriation of \$150,000. He reviewed with the committee a list of unfunded activities totaling \$235,183 that he feels would reasonably create a maintenance budget and bring the operational

departments back to the status quo with the services they currently provide. Schultz made a motion to approve the list of unfunded status quo activities as presented. Mapes seconded and the motion passed.

The committee discussed the fund balance appropriation and Brown reviewed the reasoning of how they arrived at the figure of \$150,000. The Finance Committee approved a fund balance policy at the last meeting of \$1.3 million for the General Fund. The auditor projects a year-end fund balance of \$1.7 million dollars, leaving an interval of \$400,000. The County Administrator recommends a conservative approach of appropriating no more than 50% of the interval. The County Board could appropriate more fund balance later in the year if they deem necessary. As a first option, Brown recommends that the Finance Committee appropriate \$150,000 in fund balance from the General Fund. This would bring the remaining unallocated revenue amount to \$163,597. The committee reviewed the list of remaining unfunded activities and discussed various items on the list, including costs to repair the courthouse roof and vehicles for the Sheriff's Office. Berlage made a motion to fund \$15,000 for the legal review of the Zoning Ordinance; \$3,500 for an increase in per diem for the members of the Planning Commission; \$112,000 for vehicles for the Sheriff's Office; \$18,500 for an upgrade of election equipment; and \$14,597 for courthouse roof repairs. Mapes seconded and the motion passed.

The County Administrator stated that his office would have updated draft budgets sent out to the County Board members early next week. The committee determined that a budget workshop with the full County Board will be a part of the regular meeting agenda on November 9, 2004.

There being no further business, the meeting adjourned following a motion by Hasken and seconded by Domer Schubert.