

Finance & Personnel Committee  
Monday, August 7th, 2017  
5:00 PM, Room 319, Courthouse Annex

## AGENDA

1. Call to Order and Roll Call
2. Adoption/Amendments to the Agenda
3. Approval of Minutes – July 10, 2017
4. Audience Comments
5. Financial Update
6. Auditor Annual Budget 17-18 FY  
General Fund 001
7. Treasurer Annual Budget 17-18 FY  
General Fund 001  
Treasurer Automation Fund 088  
VC Trustee Revolving Fund 090
8. Dual Signature Policy in Treasurer's Office
9. 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.
10. Items of Information
11. Adjournment

**Finance & Personnel Committee**  
**Monday, July 10, 2017**  
**5:00 PM, Room 319, Courthouse Annex**

## **MINUTES**

### **Agenda Item 1 - Call to Order and Roll Call**

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; Wes Bieritz, Robert Boyd, Steve Fourez, Becky Stark and Bruce Stark. Larry Baughn and Todd Johnson were absent and excused. Also in attendance was Darren Duncan, Vermilion County Treasurer; Bill Donahue, Risk Consultant; and Michael Marron, Vermilion County Board Chairman.

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

Mr. Stark moved, seconded by Mr. Bieritz, to adopt the agenda. Motion passed by acclamation.

### **Agenda Item 3 - Approval of Minutes – May 1st, 2017**

Bieritz moved, seconded by Mrs. Stark, to approve the minutes. Motion passed by acclamation.

### **Agenda Item 4 - Audience Comments**

None

### **Agenda Item 5 - Financial Update**

Ms. Briggs distributed a financial update report that included the Vermilion County Revenue vs Expenses December 16 - May 17, a revenue spreadsheet comparing the 2015-2016 vs 2016-17 status and an expense spreadsheet comparing the 2015-16 vs 2016-17 Budget Expended Variance.

Mrs. Briggs discussed the reports and how the expenditures and revenue should both be at 50% since the year is half way through. Mr. Duncan, the Vermilion County Treasurer, explained that there is no report for the Sales Tax/Regular and the county just receives what the State distributes for that month. Mr. Stark suggested asking Vermilion Advantage if they receive any kind of report for Sales Tax. It was also mentioned that there could be a lack of economic activity in the county. Chairman Marron added, that due to the corporation and access to information from the new finance personnel within the county, various mistakes have been corrected.

Currently looking at the new Illinois budget, the county's share of State Income Tax will see a 10% decrease, but 2 extra payments will be received to make up for the decrease. Therefore, the State Income Tax should remain the same. The Sale's Tax will have a 2% Administrative Fee added.

### **Agenda Item 6 – Animal Control Ordinance - \$14,500**

Mrs. Bieritz moved, seconded by Mrs. Stark, to approve the ordinance. This amount will be come from the Animal Control Fund. This will be the last amendment needed to cover the expenditures from the court case involving the horses. Terry Stal was hired as the new Director of the Animal Control. Chairman Marron explained that he hired Terry due to his management ability. The Animal Control has seen many improvements, but is still not where it needs to be to be self-sufficient.

Upon the call of the roll the following members voted yes to approve the ordinance: Wes Bieritz, Robert Boyd, Steve Fourez, Becky Stark and Bruce Stark. 5 yes, 2 absent.

**Agenda Item 7 – Probation Ordinance – Budget Amendment - \$30,049**

Mr. Stark moved, seconded by Mr. Boyd to approve.

Tom Gregory, the Probation Director, explained that this budget amendment is for salary, travel, and mental health evaluation expenses and will come from the Probation Service Fund. The salary amendment is to assist in the costs of the salaries to help relieve the General Fund. The travel expense is based on more probation officers going to basic training. The mental health evaluations is to cover the costs of the evaluations for sex offenders and juveniles. There have been more in the first 6 months of this year, than there were all last year.

Upon the call of the roll the following members voted yes to approve the ordinance: Wes Bieritz, Robert Boyd, Steve Fourez, Becky Stark and Bruce Stark. 5 yes, 2 absent.

**Agenda Item 8 – Probation Ordinance – Line Transfer - \$5,000**

Bieritz moved, seconded by Mrs. Stark to approve.

This transfer is from Office Furniture and Expenses to Education and Training for the probation department.

Upon the call of the roll the following members voted yes to approve the ordinance: Wes Bieritz, Robert Boyd, Steve Fourez, Becky Stark and Bruce Stark. 5 yes, 2 absent.

**Agenda Item 9 – FOP Deputies Resolution to ratify Labor Agreement**

Mr. Stark moved, seconded by Bieritz to approve.

Chairman Marron explained that the goal was remain around 3% for all contract negotiations. The contract has an aggregate 3% with the longevity and 3%. The longevity was important to the deputies. When negotiating this contract efficiency of the workforce was considered as well as the high rate of turnover. This contract was written so that the County Board Chairman and Auditor could make the adjustment in budget without doing a separate budget amendment.

Upon the call of the roll the following members voted yes to approve the ordinance: Wes Bieritz, Robert Boyd, Steve Fourez, Becky Stark and Bruce Stark. 5 yes, 2 absent.

**Agenda Item 10 – Elected Officials Participation in IMRF Resolution**

Mr. Boyd moved, seconded by Mrs. Stark to approve.

This resolution has to be passed to allow elected officials to continue to participate in IMRF.

Upon the call of the roll the following members voted yes to approve the ordinance: Wes Bieritz, Robert Boyd, Steve Fourez, Becky Stark and Bruce Stark. 5 yes, 2 absent.

**Agenda Item 11 – 2018 Legal Holidays Resolution**

Mr. Boyd moved, Mr. Bieritz seconded to approve.

According to state statute, the legal holidays have to be approved by the county board members every year.

Upon the call of the roll the following members voted yes to approve the ordinance: Wes Bieritz, Robert Boyd, Steve Fourez, Becky Stark and Bruce Stark. 5 yes, 2 absent.

**Agenda Item 12 – 2015/2016 Audit**

The audit was conducted by Daughhetee & Parks Management Consulting. Phyllis Parks was present to review the audit and answer any questions. They found no difficulties or disagreements and received all information needed. The audit did not include an audit on internal controls and was done according to financial statements only. The audit included comments on the incomplete bank reconciliations, purchase orders not being signed, check dates not flowing properly, access to the treasurer stamp, and not closing the books within 60 days. Since the audit, most of these have been corrected or are in the process of being corrected. The audit also showed how the revenue did not come in as expected, but the departments did a great job on holding the expenditures even lower than actually budgeted. The audit includes an IMRF report requirement and an asset report with depreciation. The unclaimed funds were discussed and how the process will need to take place to correct the unreconciled bank accounts.

**Agenda Item 13 – Executive Sessions**

None

**Agenda Items 12 – Items of Information**

Chairman mentioned that Reifsteck Reid is the firm that is currently working on the move to the courthouse. They have been to the annex and talked to all the departments. Though approved, the county is still waiting to receive actual ownership of the building. Contact is trying to be made with the owner of the old First Midwest Bank building for a potential parking lot. The naming ceremony for Justice Rita B. Garmin is August 4<sup>th</sup> at 3pm at the arena and the public is invited.

**Agenda Item 13 – Adjournment**

Fourez adjourned the meeting at 6:25 PM.

Minutes by: Erika Briggs, Financial Resources Director

### State Income Taxes

Based on J/E		2016/2017	2015/2016	2014/2015
Income Tax	December	\$ 198,779.47	\$ 231,888.92	\$ 215,538.46
Local Use	December	\$ 43,760.21	\$ 45,116.32	\$ 43,094.42
Income Tax	January	\$ 133,416.46	\$ 152,897.96	\$ 145,314.72
Local Use	January	\$ 47,726.15	\$ 43,946.64	\$ 40,773.93
Income Tax	February	\$ 120,871.92	\$ -	\$ 109,267.51
Local Use	February	\$ 46,336.40	\$ -	\$ 38,764.10
Income Tax	March	\$ 195,423.46	\$ -	\$ 185,135.38
Local Use	March	\$ 72,003.74	\$ 62,370.20	\$ 58,756.98
Income Tax	April	\$ 226,019.69	\$ 224,360.04	\$ 276,223.02
Local Use	April	\$ 41,595.07	\$ 43,615.50	\$ -
Income Tax	May	\$ 118,300.13	\$ 142,139.13	\$ 120,501.56
Local Use	May	\$ 39,145.40	\$ 39,061.21	\$ 20,788.17
Income Tax	June	\$ 228,138.64	\$ 219,934.80	\$ 246,247.75
Local Use	June	\$ 50,905.34	\$ 45,899.91	\$ 42,779.86
Income Tax	July	\$ -	\$ -	\$ 407,394.61
Local Use	July	\$ -	\$ 44,707.19	\$ 41,992.13
Income Tax	August	\$ 148,178.43	\$ 169,184.27	\$ 169,184.27
Local Use	August	\$ 43,503.33	\$ 39,998.36	\$ 39,998.36
Income Tax	September	\$ 211,475.33	\$ 238,709.05	\$ 238,709.05
Local Use	September	\$ 123,150.58	\$ 138,527.25	\$ 138,527.25
Income Tax	October	\$ -	\$ -	\$ -
Local Use	October	\$ -	\$ 39,049.08	\$ -
Income Tax	November	\$ 134,516.72	\$ 131,939.21	\$ 131,939.21
Local Use	November	\$ 309,994.83	\$ -	\$ -
Income Tax	December	\$ 42,569.89	\$ -	\$ -
Local Use	December	\$ -	\$ -	\$ -
Income Total		\$ 1,220,949.77	\$ 1,336,316.98	\$ 1,298,228.40
Local Use Total		\$ 341,472.31	\$ 442,639.69	\$ 285,532.37
Total		\$ 1,562,422.08	\$ 1,778,956.67	\$ 1,583,760.77
Income Total		\$ 1,220,949.77	\$ 2,263,632.87	\$ 2,383,982.79
Local Use Total		\$ 341,472.31	\$ 661,534.53	\$ 367,522.86
Total		\$ 1,562,422.08	\$ 2,925,167.40	\$ 2,751,505.65
Income Total		\$ 174,421.40	\$ 188,636.07	\$ 198,665.23
Local Use Total		\$ 48,781.76	\$ 44,102.30	\$ 43,341.84
Total		\$ 223,203.15	\$ 232,738.37	\$ 242,007.07

Total of State Income Received in State's 16/17 FY  
\$ 2,708,632.81

Note: This sheet can be a little misleading because it looks like the end of the 14/15 journal entries did not get done until the beginning of the 15/16 year.

Estimated 17/18 for County

\$	1,562,422.08	December - June
\$	1,116,015.77	July - November
\$	2,678,437.85	Total

December through June is the amount that has been received in the 16/17 year and was also part of the 16/17 State fiscal year.

Due to the difference in fiscal years, the May - November is a prediction off of what is known. I took the overall average and multiplied it by 5 for the 5 months that still need to be calculated for.

When the two are added together, the estimated total for the 17/18 year is \$2,678,437.85.

## Sales Tax/Regular

## Estimation for 17/18

Based on J/E	2016/2017	2015/2016	2014/2015	14/15	15/16	average	16/17 Total as of June	Estimated Year Total for 16/17
1% Sales Tax	\$ 32,319.00	\$ 37,316.16	\$ 39,251.50	59%	66%	62%	\$ 195,867.82	\$ 315,915.84
1% Sales Tax	\$ 31,829.00	\$ 37,051.17	\$ 40,573.23					
1% Sales Tax	\$ 25,708.50	\$ 33,262.22	\$ 40,679.30					
1% Sales Tax	\$ 31,084.17	\$ 59,095.71	\$ 44,636.97					
1% Sales Tax	\$ 22,882.23	\$ 37,336.98	\$ 38,212.92					
1% Sales Tax	\$ 23,813.53	\$ 36,627.47	\$ 52,641.53					
1% Sales Tax	\$ 28,231.39	\$ 26,476.09	\$ 43,565.25					
1% Sales Tax		\$ 24,827.22	\$ 56,248.30					
1% Sales Tax		\$ 27,426.39	\$ 43,799.06					\$ 315,915.84
1% Sales Tax		\$ 28,975.67	\$ 38,404.46					\$ 6,318.32
1% Sales Tax		\$ 27,508.72	\$ 36,098.84					\$ 309,597.52
1% Sales Tax		\$ 28,672.59	\$ 34,685.84					
Total as of June	\$ 195,867.82	\$ 267,165.80	\$ 299,560.70					
Total	\$ 195,867.82	\$ 404,576.39	\$ 508,797.20					
% of Total as of June		66%	59%					
Average Amount	\$ 27,981.12	\$ 33,714.70	\$ 42,399.77					

This is figuring that for 16/17 fiscal year \$195,867.82 is 62% of the year. With that, \$315,915.84 would be 100%. The 17/18 FY will also have a 2% administrative fee. Therefore, the estimated total for the 17/18 year is \$309,597.

Sales Tax/Supplemental

Estimation for 17/18

	Based on J/E	2016/2017	2015/2016	2014/2015	14/15	15/16	16/17 Total as of June	Estimated Year Total for 16/17
.25% Share Sales Tax	December	\$ 136,371.62	\$ 139,620.59	\$ 144,806.41	56%	58%		
.25% Share Sales Tax	January	\$ 132,386.33	\$ 140,038.10	\$ 144,191.64	57%			
.25% Share Sales Tax	February	\$ 134,673.47	\$ 133,021.98	\$ 141,056.55				
.25% Share Sales Tax	March	\$ 158,682.17	\$ 161,958.17	\$ 154,392.83				
.25% Share Sales Tax	April	\$ 113,051.62	\$ 118,334.74	\$ 123,159.19				
.25% Share Sales Tax	May	\$ 121,225.84	\$ 129,485.30	\$ 136,002.68				
.25% Share Sales Tax	June	\$ 143,083.46	\$ 142,592.28	\$ 146,137.79				
.25% Share Sales Tax	July		\$ 133,978.74	\$ 153,264.86				
.25% Share Sales Tax	August		\$ 148,781.44	\$ 165,855.86				
.25% Share Sales Tax	September		\$ 148,184.40	\$ 150,992.06				
.25% Share Sales Tax	October		\$ 137,462.58	\$ 146,263.00				
.25% Share Sales Tax	November		\$ 133,456.97	\$ 147,533.15				
	Total as of June	\$ 939,474.51	\$ 965,051.16	\$ 989,747.09				
	Total	\$ 939,474.51	\$ 1,666,915.29	\$ 1,753,656.02				
	% of Total as of June		58%	56%				
	Average Amount	\$ 134,210.64	\$ 138,909.61	\$ 146,138.00				
							\$ 939,474.51	\$ 1,648,200.89
	17/18 Estimate							\$ 1,648,200.89

This is figuring that for 16/17 fiscal year \$939,474.51 is 57% of the year. With that, \$1,648,200.89 would be 100%. The budget amount for the 16/17 year was \$1,650,000 so if everything follows correctly then it should be really close. At this time, there is no indication that this revenue source will change for the 17/18 year. Therefore, the estimated total for the 17/18 year remains \$1,650,000.

## Vermilion County Auditor's Office Budget Narrative for FY '17- '18

Overall the budget for the Auditor's office for FY '17 – '18 is approximately a 3% reduction in proposed expenditures from last FY. The proposed total for the next fiscal year is \$137,210 as opposed to last year's revised budget of \$141,577.50. The following adds some detail to the Auditor's proposed budget.

### EXPENSES

#### Personnel Services

001.120.00.04101 Personnel The overall departmental savings comes from this line where personnel costs are now lower due to a change in the employee and the pay for the Chief Deputy. The FY '17 – '18 amount of \$60,000.00 has been reduced by \$6,177.50 and includes the Chief Deputy's yearly salary plus the expenses that will be incurred when a part-time seasonal employee is hired to help with work in the office during the times of the year with the heaviest workload.

001.120.00.04110 Department Head This amount is set by the County Board. It is \$70,710.

#### Supplies & Materials

001.120.00.04210 Supplies/Office No change required the amount is sufficient for the department's needs

001.120.00.04238 Special Circumstances No change required the amount is sufficient for the department's needs

#### Other Services & Charges

001.120.00.04251 Travel Expense No change required. These funds will be used to pay for trips to conferences where CE credits will be earned. 55 ILCS 5/3-1008 requires that all county auditors earn at least 20 credits per year.

001.120.00.04270 Postage No change required. The auditor's office mails out 1099 forms each January as required by law. This will cover the cost of those mailings and leave funds for other mailings

001.120.00.04363 Dues/License Fees No change required. These funds will be used to pay for membership in the IL County Auditor's Association for both the auditor and chief deputy.

001.120.00.04364 Education/Training No change required. Plans will be made to allow for training of the chief deputy and auditor.



## **Capital Outlay**

001.120.00.04450 Office Furniture/Equipment No change required. Office furniture and equipment at this point is in working order and no large expenses are anticipated. A few small items may need to be replaced that are very old and outdated for current usage.

Expenditure Budget Worksheet

GENERAL FUND

	ACTUAL DOLLARS			BUDGETS		
	11-30-2015	11-30-2016	05-31-2017	REVISED BUDGET	DEPT - WORK 1	DEPT - WORK 2
AUDITOR						
GENERAL						
PERSONNEL SERVICES						
001.120.00.04101	52,280.00	53,848.02	19,865.43	66,177.50	60,000.00	*
SALARY - PERSONNEL						
001.120.00.04110	64,700.00	66,650.00	28,143.89	68,650.00	70,710.00	*
SALARY - DEPARTMENT HEAD						
PERSONNEL SERVICES						
TOTAL	116,980.00	120,498.02	48,009.32	134,827.50	130,710.00	0.00
SUPPLIES & MATERIALS						
001.120.00.04210	2,365.56	901.79	940.33	2,500.00	2,500.00	*
SUPPLIES/OFFICE						
001.120.00.04238	20,648.00	0.00	0.00	0.00	0.00	*
SPECIAL CIRCUMSTANCES						
SUPPLIES & MATERIALS						
TOTAL	23,013.56	901.79	940.33	2,500.00	2,500.00	0.00
OTHER SERVICES & CHARGES						
001.120.00.04251	0.00	0.00	132.99	500.00	500.00	*
TRAVEL EXPENSE						
001.120.00.04270	395.60	376.00	349.87	500.00	500.00	*
POSTAGE						
001.120.00.04363	1,185.00	1,005.00	0.00	1,250.00	1,250.00	*
DUES/LICENSE FEES						
001.120.00.04364	400.00	249.00	0.00	750.00	750.00	*
EDUCATION/TRAINING						
OTHER SERVICES & CHARGES						
TOTAL	1,980.60	878.00	216.88	3,000.00	3,000.00	0.00
CAPITAL OUTLAY						
001.120.00.04450	550.84	0.00	0.00	1,250.00	1,000.00	*
OFFICE FURNITURE/EQUIPMENT						
CAPITAL OUTLAY						
GENERAL						
TOTAL	550.84	0.00	0.00	1,250.00	1,000.00	0.00
AUDITOR						
TOTAL	142,525.00	122,277.81	48,732.77	141,577.50	137,210.00	0.00
TOTAL	142,525.00	122,277.81	48,732.77	141,577.50	137,210.00	0.00

*Devin M. Bedim*  
7/11/17

## Vermilion County Treasurer's Office Budget Narrative 17/18 FY

Automation Fund (88): Nothing to change on the Revenue side. On the expense side, I decreased the salary portion \$1544.80. The heart of this is the overall personnel cost for the office. Higher than 3% raised were negotiated before my time in office. Just shy of 6% was the negotiated raised for the union personnel in my office. A portion of those increases came from a Fund 88 balance, as was other typical general fund items like supplies, postage, etc. The fund is being budgeted at deficit spending that cannot be maintained for long. In discussing this with the Chairman, we agreed that the transfer back the general fund for personnel could happen in a laddered manner. I transfer half of the amount back this year.

General Fund (001.140): As mentioned above the personnel portion is figure with 3% for the non-union Chief Deputy plus the salaries per union contract. Postage was lowered the amount equal to the increase in education/training (\$1500). This balances the non-personnel portion to 0% increase.

Expenditure Budget Worksheet

	ACTUAL DOLLARS			BUDGETS	
	11-30-2015	11-30-2016	05-31-2017	REVISED BUDGET	DEPT 1 DEPT 2
TREASURER					
GENERAL					
PERSONNEL SERVICES					
001.140.00.04101	95,042.50	98,339.83	42,690.13	104,314.28	109,008.42
SALARY - PERSONNEL					
001.140.00.04102	9,226.00	10,927.50	0.00	10,000.00	10,000.00
SALARY - PART-TIME					
001.140.00.04110	64,700.00	65,722.50	28,143.89	68,650.00	70,710.00
SALARY - DEPARTMENT HEAD					
PERSONNEL SERVICES	168,968.50	174,989.83	70,834.02	182,964.28	182,964.28
TOTAL					
SUPPLIES & MATERIALS					
001.140.00.04210	3,050.83	7,487.54	4,545.78	7,500.00	7,500.00
SUPPLIES/OFFICE					
SUPPLIES & MATERIALS	3,050.83	7,487.54	4,545.78	7,500.00	7,500.00
TOTAL					
OTHER SERVICES & CHARGES					
001.140.00.04251	0.00	0.00	0.00	0.00	0.00
TRAVEL EXPENSE					
001.140.00.04270	26,200.00	26,200.00	8,000.00	26,200.00	24,700.00
POSTAGE					
001.140.00.04280	4,876.95	4,263.73	289.85	7,000.00	7,000.00
PUBLICATIONS					
001.140.00.04290	0.00	0.00	0.00	500.00	500.00
MAINT/REPAIR - EQUIPMENT					
001.140.00.04361	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL/PROF SERVICES					
001.140.00.04364	0.00	0.00	0.00	0.00	0.00
EDUCATION/TRAINING					
OTHER SERVICES & CHARGES	31,076.95	30,463.73	8,289.85	33,700.00	33,700.00
TOTAL					
CAPITAL OUTLAY					
001.140.00.04450	0.00	0.00	0.00	0.00	0.00
OFFICE FURNITURE/EQUIPMENT					
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
GENERAL					
TOTAL	203,096.28	212,941.10	83,669.65	224,164.28	224,164.28
TREASURER					
TOTAL	203,096.28	212,941.10	83,669.65	224,164.28	224,164.28

	11-30-2015	11-30-2016	ACTUAL DOLLARS 05-31-2017	BUDGETS REVISED BUDGET	DEPT	WORK 1	DEPT	WORK 2
GENERAL								
GENERAL								
CHARGES FOR SERVICES								
088.101.00.03516								
TAX SALE FEES								
CHARGES FOR SERVICES	14,930.00	11,910.00	14,630.00	13,000.00	*			13,000
TOTAL	14,930.00	11,910.00	14,630.00	13,000.00		0.00		0.00
MISCELLANEOUS REVENUES								
088.101.00.03701								
INTEREST								
MISCELLANEOUS REVENUES	25.16	23.28	6.76	0.00	*			25.
TOTAL	25.16	23.28	6.76	0.00				
GENERAL								
GENERAL	14,955.16	11,933.28	14,636.76	13,000.00		0.00		0.00
TOTAL	14,955.16	11,933.28	14,636.76	13,000.00		0.00		0.00
TREASURER AUTOMATION FUND								
TOTAL	14,955.16	11,933.28	14,636.76	13,000.00		0.00		0.00

Expenditure Budget Worksheet

	11-30-2015	11-30-2016	ACTUAL DOLLARS 05-31-2017	BUDGETS REVISED BUDGET	DEPT - WORK 1	DEPT - WORK 2
TREASURER AUTOMATION						
GENERAL						
PERSONNEL SERVICES						
088.965.00.04101	0.00	2,096.25	0.00	13,991.00	*	12,446.20
SALARY - PERSONNEL	0.00	0.00	0.00	0.00	*	0
FICA	0.00	0.00	0.00	0.00	*	0
IMRF	0.00	0.00	0.00	0.00	*	
PERSONNEL SERVICES	0.00	2,096.25	0.00	13,991.00		0.00
TOTAL	7,018.22	6,572.89	0.00	13,700.00	*	13700
SUPPLIES & MATERIALS						
088.965.00.04210	7,018.22	6,572.89	0.00	13,700.00		0.00
SUPPLIES/OFFICE						
SUPPLIES & MATERIALS	7,018.22	6,572.89	0.00	13,700.00		0.00
TOTAL	0.00	0.00	0.00	1,050.00	*	1,050
OTHER SERVICES & CHARGES						
088.965.00.04251	0.00	0.00	0.00	300.00	*	300
TRAVEL EXPENSE						
088.965.00.04363	300.00	300.00	300.00	500.00	*	500
DUES/LICENSE FEES						
088.965.00.04364	0.00	0.00	0.00	1,850.00		0.00
EDUCATION/TRAINING						
OTHER SERVICES & CHARGES	300.00	300.00	300.00	10,000.00	*	10,000
TOTAL	0.00	7,023.38	1,405.74	10,000.00		0.00
CAPITAL OUTLAY						
088.965.00.04450	0.00	7,023.38	1,405.74	39,541.00		0.00
OFFICE FURNITURE/EQUIPMENT						
CAPITAL OUTLAY	0.00	7,023.38	1,405.74	39,541.00		0.00
GENERAL	7,318.22	15,992.52	1,705.74	0.00		0.00
TOTAL	0.00	0.00	0.00	0.00		0.00
TECHNOLOGY						
OTHER SERVICES & CHARGES						
088.965.90.04292	0.00	0.00	0.00	0.00	*	0
MAINT/REPAIR - HARDWARE						
088.965.90.04293	0.00	0.00	0.00	0.00	*	0
MAINT/REPAIR - SOFTWARE						
OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00		0.00
TOTAL	0.00	0.00	0.00	0.00		0.00
TECHNOLOGY						
TOTAL	0.00	0.00	0.00	0.00		0.00

37,990.20

	11-30-2015	11-30-2016	05-31-2017	BUDGETS	DEPT 1	DEPT 2
			REVISED	BUDGET	WORK	WORK
			BUDGET			
GENERAL						
GENERAL						
CHARGES FOR SERVICES						
090.101.00.03516						
TAX SALE FEES						
CHARGES FOR SERVICES	12,637.49	17,840.83	24,165.89	13,000.00	*	13000
TOTAL	12,637.49	17,840.83	24,165.89	13,000.00	0.00	0.00
MISCELLANEOUS REVENUES						
090.101.00.03701						
INTEREST						
090.101.00.03710	9.25	9.50	3.18	0.00	*	9.50
MISCELLANEOUS						
MISCELLANEOUS REVENUES	1,698.29	0.00	0.00	0.00	*	0
TOTAL	1,707.54	9.50	3.18	0.00	0.00	0.00
GENERAL						
GENERAL						
TOTAL	14,345.03	17,850.33	24,169.07	13,000.00	0.00	0.00
TOTAL	14,345.03	17,850.33	24,169.07	13,000.00	0.00	0.00
VC TRUSTEE REVOLVING FUND						
TOTAL	14,345.03	17,850.33	24,169.07	13,000.00	0.00	0.00

Expenditure Budget Worksheet

	11-30-2015	11-30-2016	ACTUAL DOLLARS 05-31-2017	BUDGETS REVISED BUDGET	DEPT 1	DEPT 2	WORK 2
VC TRUSTEE REVOLVING GENERAL							
OTHER SERVICES & CHARGES							
090.901.00.04270	2,500.00	7,000.00	5,000.00	7,000.00	*	*	7000
POSTAGE							
090.901.00.04280	394.50	5,479.62	2,188.80	5,000.00	*	*	5000
PUBLICATIONS							
090.901.00.04374	5,931.00	8,662.00	3,106.70	6,000.00	*	*	6000
MISCELLANEOUS EXPENSES							
OTHER SERVICES & CHARGES							
TOTAL	8,825.50	21,141.62	10,295.50	18,000.00			0.00
TRANSFERS							
090.901.00.04610	0.00	0.00	0.00	0.00	*	*	0
TRANSFER							
TRANSFERS							
TOTAL	0.00	0.00	0.00	0.00			0.00
VC TRUSTEE REVOLVING GENERAL							
TOTAL	8,825.50	21,141.62	10,295.50	18,000.00			0.00
VC TRUSTEE REVOLVING FUND							
TOTAL	8,825.50	21,141.62	10,295.50	18,000.00			0.00