



County Board Finance Committee

MINUTES

Monday, November 13, 2023

at 6:00 p.m.

Adams County Board Room

507 Vermont Street

Quincy, IL. 62301

2nd Floor

PRESENT: Tim Finlay, Bret Austin, Travis Cooley, Brad Poulter, Keith Callaway
ABSENT: None
OTHERS: Mark Sorensen, Bob Reich, Niekamp, Snider, Eyley, Kerhoff, Foster

Chairman Austin convened the meeting at 6:01pm.

- 1) **Bills** — Deferred the approval of the Parking Lot to the Transportation Committee. Mr. Niekamp provided details on a credit that was given on the parking lot between the work of Mr. Wilson (when he was contracted to the county) and Mr. Bauer. Mr. Finlay asked about a Peters bill for the Clerk's Office and Mr. Niekamp explained that it was for a new HVAC system in his office and the bill was right on with the bid and the bill was funded through a grant and is being presented to the Transportation Committee tomorrow evening.
- 2) **Approval of Minutes**
 - i. A motion to approve the October 9, 2023 minutes as written was made by Mr. Cooley and seconded by Mr. Finlay. The minutes were approved as written unanimously.
- 3) **Speaker**
 - i. None
- 4) **Reports**
 - i. None
- 5) **Resolutions**
 - i. Tax Sale Resolution Number 10-23-001 – for PIN 23-2-0147-000-00 located in the Quincy Township – Mr. Niekamp stated that this resolution needed to be tabled as it already has been passed. Mr. Finlay made the motion to table the resolution indefinitely and seconded by Mr. Callaway. The resolution was tabled indefinitely.
 - ii. Resolution Number 2023-11-001-029 – Acceptance of Strong Communities Program Grant — Mr. Poulter made the motion, seconded by Mr. Cooley. Mr. Austin stated the Board voted on this at its October meetin and this is a formal number and resolution for \$160,000 total— this is part of the land bank and will go to acquisitions and demolitions and now legal fees. Currently the land bank had been using a firm pro-bono from a firm in Chicago. Mr. Austin stated they are also looking at local firms as well. This is a one-year loan, and it's a use-it or lose-it. Motion passed unanimously.
 - iii. Resolution Number 2023-11-141-030 – Acceptance of Financial Edge Software Agreement and Pricing – Mr. Cooley made a motion, seconded by Mr. Callaway — Mr. Austin stated this is an increase for the financial software. Mr. Niekamp explained what the software was.
 - iv. Resolution Number 2023-11-121-031 – Resolution Approving New Pay Rates for Adams County Election Judges — Mr. Callaway made the motion to approve, seconded by Mr.

Poulter — Mr. Niekamp provided an overview of this proposal. Mr. Finlay will abstain from voting due his wife being a judge. Proposal is adopted.

- v. Resolution Number 2023-11-001-033 – Acceptance of WIPFLI Engagement Letter for Auditing Services — Mr. Cooley made a motion to approve, seconded by Mr. Callaway — Mr. Austin stated that WIPFLI their new rates. Mr. Cooley states that WIPFLI is the big dog in the auditing and asked if the county has considered looking elsewhere. Mr. Niekamp stated that he and Treasurer Cory have discussed doing an RFP for this service and it's on their radar. It was also explained that this is a one-year contract. Mr. Finlay asked if the terms had been reviewed and if the firm could actually fire us within the terms. Mr. Niekamp stated that he himself had not went over the terms, but would get with Mr. Farha to review. The contract was passed unanimously.

6) Finance

- i. Additional Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$125,000 – Expense Account Number 511-501-5767 – County MFT Fund – Road and Bridge Construction – for a Revised Budget Amount of \$1,000,000 —
- ii. Additional Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$650,000 – Expense Account Number 521-501-5713 – Township MFT Fund Distributions – Motor Fuel Tax – for a Revised Budget Amount of \$3,650,000
- iii. Additional Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$51,000 – for Revenue Account Number 522-501-4240 – Road District Revenue – Payments, Townships – for a Revised Budget Amount of \$225,000 and \$25,000 for Expense Account Number 522-501-5105 – Road District Revolving Salaries Engineering Staff – for a Revised Budget Amount of \$140,000 and \$1,000 for Expense Account Number 522-501-5150 – Road District Revolving Salaries Overtime – for a Revised Budget Amount of \$11,000 and \$25,000 for Expense Account Number 522-501-5830 – Road District Revolving Engineering Equipment Purchase – for a Revised Budget Amount of \$50,000 — Mr. Poulter made a motion to approve item i, ii, and iii, seconded by Mr. Finlay and passed unanimously.
- iv. Transfer of Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$19,000 from Account Number 501-501-5110 – County Highway Fund Salary Maintenance Staff – for a Revised Budget Amount of \$211,000 and \$3,000 to Account Number 501-501-5105 – County Highway Fund Salary Engineering Staff – for a Revised Budget Amount of \$128,000 and \$11,000 to Account Number 501-501-5115 – County Highway Fund Salary Office Staff – for a Revised Budget Amount of \$36,000 and \$5,000 to Account Number 501-501-5665 – County Highway Fund Vehicle Fuel and Oil – for a Revised Budget Amount of \$355,000
- v. Transfer of Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$85,000 from Account Number 502-501-5703 – County Bridge Fund County Projects – for a Revised Budget Amount of \$215,000 and \$20,000 from Account Number 502-501-5767 – County Bridge Fund County Line Bridges – for a Revised Budget Amount of \$5,000 and \$105,000 to Account Number 502-501-5757 – County Bridge Fund County Shares with Road Districts – for a Revised Budget Amount of \$205,000
- vi. Transfer of Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$7,000 from Account Line Number 503-501-5105 – Matching Fund Salary Engineering Staff for a Revised Budget Amount of \$61,000 and \$9,000 from Account Number 503-501-5760 – Matching Fund Utility Relocation – for a Revised Budget Amount of \$1,000 and \$14,000 from Account Number 503-501-5763 – Matching Fund

- Legal (Right of Way) – for a Revised Budget Amount of \$1,000 and \$265,000 from Account Number 503-501-5767 – Matching Fund Construction – for a Revised Budget Amount of \$60,000 and \$50,000 to Account Number 503-501-5403 – Matching Fund Engineering and Architecture Services for a Revised Budget Amount of \$150,000 and \$265,000 to Account Number 503-501-5770 – Matching Fund Maintenance for a Revised Budget Amount of \$415,000
- vii. Transfer of Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$2,000 from Account Number 505-501-5509 – GIS Fund Maintenance GIS Software and Hardware – for a Revised Budget Amount of \$23,000 and \$2,000 to Account Number 505-501-5105 – GIS Fund Salary – for a Revised Budget Amount of \$66,000
- viii. Transfer of Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$15,000 from Account Number 511-501-5105 – County Motor Fuel Tax Fund Salary Engineering Staff for a Revised Budget Amount of \$85,000 and \$15,000 to Account Number 511-501-5110 – County Motor Fuel Tax Fund Salary Maintenance Staff – for a Revised Budget Amount of \$490,000
- ix. Transfer of Fund Appropriation from James Frankenhoff – County Engineering – in the Amount of \$25,000 from Account Number 523-501-5703 – Township Bridge Fund Construction – for a Revised Budget Amount of \$475,000 and \$25,000 to Account Number 523-501-5403 – Township Bridge Fund Engineering – for a Revised Budget Amount of \$125,000; 4-9: Mr. Callaway made a motion to approve items iv, v, vii, viii, ix, Mr. Cooley seconded the motion and it passed unanimously. Mr. Callaway asked for clarification on some of the math on the appropriations. Mr. Austin explained that they were not adding millions to the revised budget, they were moving money around, that the county already had, to a new fund to create the new revised budget amount. Mr.

7) Budget/Levy

- i. Resolution Number 2023-11-001-032 – Adoption of the Adams County Fiscal Year Budget for December 1, 2023 through November 30, 2024. Mr. Austin provided an overview of the budget that is being proposed. Mr. Austin stated that Year to Date the anticipated revenue of the county is \$18 million with one month to go to hit the projected budgeted amount of \$19 million. Mr. Austin stated that he has been asked how the budget is “balanced” if the revenue doesn’t meet the expenses and he advised that it is balanced due to the fact there are a couple of million dollars being carried over from the current fiscal year to the next fiscal year. The committee goes over about \$34 million in other funds such as ARPA, and special use funds. Mr. Austin stated that if someone compared the budget to actual numbers, it is all very close and explains that some of the expenses in current year did not happen due to a variety of reasons. Mr. Finlay asked, if they compare the carry over between the two budgets (current fiscal year, and proposed fiscal year) which is what provides for the carryover? Mr. Austin answered that it is and most of the difference is due to expenses that did not occur for the example of new ambulances due to their significant increase in cost. Mr. Austin states that the committee did not shave off on expenses too much as most of the increase was due to inflation of raises (3-5% on average) and Department Heads did a good job of shaving their pencils when they could. Mr. Austin provided data on the PPRT increase from year-over-year and that he found a chart of what is believed will be allocated the County next fiscal year; however, it’s all formulary. Mr. Austin states that we should receive \$3.7million; however, the State put a cap on this refund to balance the state budget and now the county will get \$2.6 million — Mr. Austin states that if the money is being used

at the state level to provide money in this area, then so be it; however, it is frustrating to have this cap in place to balance the state's budget. Mr. Austin stated that he went over the revenue line with the Sheriff and the federal reimbursement for housing prisoners and that line was increased. Mr. Austin goes into the revenue with county general and explains that there is a cap rate in the county that is probably too low for the county since the lion's share of that revenue supports salaries. Mr. Austin stated that the average citizen should see a flat rate in their property taxes. Mr. Austin states that down the road there will be some capital projects that the board will have to address, additionally, there is money sitting in the jail safety tax so if there is an issue with the jail, there is money that could potentially be used to assist with that cost. Mr. Austin further explained that the goal of the jail safety tax money now really is to pay off the bonds as soon as possible. Mr. Austin went over the Veterans Assistance Commission's new tax line of \$325,000. Mr. Austin states that if the VAC receives additional money, that is on them and not the county — the county's portion is \$325,000. Mr. Austin goes over the budget levy and explains the total EAV increase of 7.18% and we typically wish to live within our EAV; however, it's not rational to ask the citizens of Adams County to give the county a 7.18% increase. Mr. Austin provides updates on the need for truth-in-taxation. Due to the increased costs and a hyper-labor market, wages have grown significantly, Mr. Austin states. Mr. Austin provides details to the original request for a levy was \$13,890,000 which would not work, so by sharpening the pencil, is now \$12,290,000. Mr. Austin goes over salary reimbursements for salary lines, etc., from the department head along with transfers from special use funds into county general and how and why they are important to help balance the budget. Mr. Austin explains that the county's maximum levy rate of 0.27 and it is problematic for the future as right now, the proposed levy is 0.267. Mr. Callaway asked regarding the Coroner's budget and the request for a \$9,000 increase to Mr. Graham's budget and the salary increase request since it was not listed in the budget. Mr. Austin states that the \$9,000 was approved and explains that many departments have special revenue accounts and the details that Mr. Graham needed for radios is approved in his special use account. Mr. Callaway asked Mr. Austin if the SOA's salary budget was approved, Mr. Austin provided details regarding the request of the salary increase is in the budget. Mr. Austin provided details on how the SOA has no special revenue for funds, do what the office expenses is 100% replying on general revenue fund. Mr. Austin states that if the budget is approved as written, the county is right below the truth in taxation request and if the budget is cut, it will affect staffing levels and services to the county. Mr. Austin stated that since the county is very close to that requirement, the county will go ahead and do the truth in taxation hearing to be not he safe side. Mr. Cooley asked what the truth in taxation entails. Mr. Austin states that there are publications that are done, a public hearing and certificates signed. Mr. Kerhoff asked if the need for a hearing was still there. Mr. Austin stated yes. Mr. Finlay asked if the budget is increasing \$600k year over year? Mr. Austin replied, yes. Mr. Finlay said that out of the \$600k increase, \$325k of that increase is due to the creation of the VAC? Mr. Austin replied yes, very good point. Mr. Finlay wished to also say that his meetings with his department heads, they were creative with finding ways to decrease expenses and also finding new revenues. Mr. Finlay also stated he appreciates the hard work that went into the budget and the carry over from year to year is not a great way of working in the future. Mr. Austin stated that he acknowledged that and agrees with that assessment as well and his goal is to get two months of reserves, currently, the county is sitting on one-month of a raining day fund. Mr. Austin informed the committee that in the past year, the Treasurer has invested applicable money into the IL Funds which has a zero risk, and gained the county over \$350,000 and further explains that this money

must be used back into the fund that developed the interest. Mr. Finlay made a motion to approve the budget, seconded by Mr. Callaway. The budget was approved unanimously.

Mr. McQueen asked where bail sat within Revenue. Mr. Austin stated that there are fines and fees in everything that the SA, Sheriff and PD and the bail component is not much within the county's purview. Mr. Eyler stated that back in the day, 10% of the bond would go off of the top — Mr. Eyler explained that next year is when the rubber will meet the road, and next year is when it will hurt. Last year, the county got \$500,000 out of the bond money and that money would not be here any longer. Mr. Austin stated that the county underestimated what the money will be received.

ii. Levy Discussion

iii. Truth-in-Taxation Hearing: December 5th, 2023 at 6PM in the County Board Room

8) Old Business

i. None

9) New Business

i. Adams County Housing Plan – Discussion — Mr. Austin stated that GREDF is very close to putting a plan in front of everyone. Mr. Austin stated that this is looking towards something towards a revolving loan fund type of plan and it needs to be talked over with some bankers in area. Mr. Austin stated that owner-occupied houses is something that is lacking and so that is the reason why it's the idea being looked at.

ii. American Rescue Plan Money Allocation — Mr. Austin went over current expenses that need to be released for example the County Bathroom Projects. Mr. Austin stated that he wanted to be sure we had enough money to cover the any mold remediation measures. Mr. Austin stated that money towards housing has not been touched. Mr. Austin states that in general sense, we have three or four things that are needing money and several projects are under budget. Mr. Austin asked the Clerk to update the expense budget of the ARPA funds to be ready by next month. Mr. Callaway asked about the Fair Ground bathrooms, and Mr. Austin stated that it is still going and they actually requested an increase. Mr. Austin stated that there are a few county building type projects could be looked at that was passed the first time around. Mr. Callaway asked where the Park District was on their participation on the riverfront project. Mr. Austin answered that the Park District tabled it indefinitely and the money pledged to that project from the county was contingent on their participation. Mr. Austin stated that he loves the idea of developing the riverfront, but it should not come at all costs. Mr. Poulter stated that he needs to see the investment return on paper for the county before he could pledge support. Mr. Callaway believed that between he bridges would be a perfect area for a riverfront development and perhaps someone could reach out to the commercial boats to see if they would be interested in capital investments into the area.

iii. Credit Card Request – Marley Kill, County Board Office. – Approve the amount of \$2500 by Mr. Poulter, seconded by Keith the request was unanimously approved.

iv. Credit Card Request – Sheriff Grootens (Office Card), Sheriff Department — In the amount of \$3,000 moved by Mr. Callaway, seconded by Mr. Finlay; approved unanimously.

10) Executive Session (If Needed)

i. Personnel

ii. Legal

11) Action Items (If Needed)

i. None

Adjourned at 7:41 by Mr. Finlay and seconded by Mr. Callaway.