

## FINANCE COMMITTEE

January 16, 2014

### MEMBERS

Chairman Budd  
Alderman Burtle  
Alderman Vota  
Alderman Jones  
Mayor Brotherton

### ALSO PRESENT

Treasurer Nation	Andy Lasswell
Alderman Walters	Debbie Wells
Alderman Heberling	Cindy Dey
Alderman Koonce	

Chairman Budd called the meeting to order at 6:00 P.M.

### Sam Taylor Loan/Grant Applications

City Treasurer Nation presented a Sam Taylor Grant Application from Advanced Title Group, Inc. for the painting of the entire building and new windows for an estimated cost of \$15,000.00 - \$30,000.00. They are requesting the maximum Sam Taylor Funds allowed of \$7,500.00 as per Resolution No. 1147.

Treasurer Nation informed the Committee that Taylorville Main Street has scheduled a meeting January 28, 2014 at which time they will approve the Sam Taylor Grant Application for Advanced Title Group, Inc. The Committee tabled the approval of the Sam Taylor Grant Application until written approval from Taylorville Main Street has been submitted.

### Transportation Enhancement Grant

Mayor Brotherton was directed at the previous Finance Committee Meeting to contact the Illinois Department of Transportation (IDOT) to negotiate a repayment plan for the Transportation Enhancement Grant. He advised the Committee that he spoke with Terry Fountain of IDOT in regards to the possibility of breaking the required repayment of the Illinois Transportation Enhancement Grant Funds of \$35,027.31 into two separate payments. The Mayor inquired about the possibility of the City paying one-half of the amount in March of 2014 and the remainder in October of 2014. Mr. Fountain informed the Mayor that he would discuss the proposal with the people overseeing the program and thought the idea might meet with approval. Mr. Fountain will contact the Mayor when he has received their response.

### Azavar Audit Solutions, Inc./Audit Program/Uncollected Municipal Utility Taxes

At the previous Finance Committee Meeting, Mayor Brotherton advised the Committee that he just received a call from a representative of Azavar Audit Solutions stating she would research and obtain names of municipalities that have received money. City Clerk, Pam Peabody contacted two of the three municipalities that were submitted by the representative of Azavar. Both are receiving additional monies from the utility companies; however, some are still in negotiations and/or in dispute.

The Committee and Aldermen in attendance were all in agreement to drop the Audit Program for uncollected Municipal Utility Taxes from the Agenda.

Treasurer's Report

The October 2013 Sales Tax (received in January 2014) was \$199,729.97 compared to \$191,479.39 in October 2012 and year-to-date is \$57,299.19 more than 2012.

The October 2013 Non Home Rule Sales Tax (received in January 2014) was \$86,471.12 compared to \$84,731.71 in October 2012 and year-to-date is \$26,283.55 more than 2012.

Interest earned on the Sewer Project fund account to date is \$186,641.44 and the current balance is \$303,563.70.

Motion by Alderman Burtle and seconded by Alderman Vota to accept the Treasurer's Report as presented. Motion carried 4-0.

Motion by Alderman Burtle and seconded by Alderman Jones to adjourn. Motion carried 4-0.  
Meeting adjourned at 6:16 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

February 20, 2014

### MEMBERS

Chairman Budd  
Alderman Burtle  
Alderman Vota  
Mayor Brotherton

### ALSO PRESENT

Treasurer Nation  
Alderman Walters  
Alderman Heberling  
Alderman Koonce  
Shirley Sams

### MEMBERS ABSENT

Alderman Bruce Jones

Chairman Budd called the meeting to order at 6:47 P.M.

### 4<sup>th</sup> Quarter Water Loan Reimbursement

Motion by Alderman Burtle and seconded by Alderman Vota to recommend to the City Council to approve the transfer of \$50,000.00 (4<sup>th</sup> Quarter) from the General Fund to the Water Fund for the repayment of the Water Fund Loan. Motion carried 3-0.

### Treasurer's Report

The November 2013 Sales Tax (received in February 2014) was \$203,345.19 compared to \$205,465.87 in November 2012 and year-to-date is \$55,178.51 more than 2012.

The November 2013 Non Home Rule Sales Tax (received in February 2014) was \$86,513.91 compared to \$87,270.21 in November 2012 and year-to-date is \$25,527.25 more than 2012.

Interest earned on the Sewer Project Fund account to date is \$187,881.49 and the current balance is \$300,946.41.

Motion by Alderman Burtle and seconded by Alderman Vota to accept the Treasurer's Report as presented. Motion carried 3-0.

### Any Other Matters

Chairman Budd advised the Committee he goes through every bill and he is monitoring what the City pays for miscellaneous supplies. He also asked why the City doesn't keep materials such as PVC pipe on hand rather than paying an employee's wages to go back and forth. Alderman Walters stated there was discussion in the past regarding a central supply location but did not pursue it because you would have to have someone responsible for keeping inventory and distributing the materials.

Motion by Alderman Vota and seconded by Alderman Burtle to adjourn. Motion carried 3-0. Meeting adjourned at 7:50 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

March 20, 2014

### MEMBERS

Chairman Budd  
Alderman Burtle  
Alderman Vota  
Alderman Jones  
Mayor Brotherton

### ALSO PRESENT

Treasurer Nation	John Stanisz
Alderman Walters	Steve Brown
Alderman Heberling	Bob Goeckner
Alderman Dorchinecz	Chris Biondolino
Alderman Koonce	Cindy Dey
Fire Chief Crews	
Assistant Chief Goodall	

Chairman Budd called the meeting to order at 6:00 P.M.

### Sam Taylor Grant Applications

Taylorville Main Street approved a Sam Taylor Façade Grant application on January 28, 2014 for The Best 4 Less. The façade work was completed May 2013. Mr. Downs, business owner of The Best 4 Less is requesting the maximum Sam Taylor Funds allowed of \$4,977.80 according to the copy of paid receipts submitted for payment from the Sam Taylor Façade Grant.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to approve the Sam Taylor Façade Grant Application from The Best 4 Less at 102 West Market for \$4,977.80. Motion carried 4-0.

Treasurer Nation presented two (2) Sam Taylor Grant Applications that have been approved by Taylorville Main Street. Advance Title Group, Inc. is requesting the maximum Sam Taylor Funds allowed of \$7,500.00 as per Resolution No. 1147 for the painting of the entire building and new windows for an estimated cost of \$15,000.00-\$30,000.00.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to approve the Sam Taylor Façade Grant Application from Advance Title Group, Inc. at 101 South Washington for \$7,500.00; pending the completion of the façade project the amount may vary and with the submission of all paid receipts. Motion carried 4-0.

### General Liability Insurance

Chairman Budd explained to the Committee the process of obtaining bids for General Liability Insurance. The renewal date for the City's Property/Equipment, General Liability/Automotive, and Pollution Liability/Storage Tank Environmental Impairment, is August 1, 2014. The Committee discussed the cost involved to hire an insurance consultant to prepare and review the bids. It was the consensus of the Committee that it would not be prudent to hire a consultant at this time.

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to retain Kinsella-McNeely-Ryan-Markwell, Inc. (KMRM), a Division of Dimond Bros, Ins. Agency, Inc. for the City's Property/Equipment, General Liability/Automotive, and Pollution Liability/Storage Tank Environmental Impairment insurance. Motion carried 4-0.

FY 2014/2015 Street, Sewer, Garbage, MFT, Water, Lake, Airport, HBO, and Police Budgets

The Committee Reviewed the FY 2014/2015 Street, Sewer, Garbage, MFT, Water, Lake, Airport, HBO, and Police Budgets.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to forward the FY 2014/2015 Street Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Vota and seconded by Alderman Jones to recommend to the City Council to forward the FY 2014/2015 Sewer Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to forward the FY 2014/2015 Garbage Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Vota to recommend to the City Council to forward the FY 2014/2015 MFT Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to forward the FY 2014/2015 Water Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to forward the FY 2014/2015 Lake Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Vota and seconded by Alderman Jones to recommend to the City Council to forward the FY 2014/2015 Airport Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Vota to recommend to the City Council to forward the FY 2014/2015 HBO Budget to the City Treasurer for further refinement. Motion carried 4-0.

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to forward the FY 2014/2015 Police Budget to the City Treasurer for further refinement. Motion carried 4-0.

Purchase of Aerial Platform Ladder Truck/Taylorville Fire Protection District

Fire Chief Crews explained to the Committee that the Taylorville Fire Protection District has paid off Engine 1, bringing the District free and clear of any apparatus debt and is actively pursuing the purchase of a pre-owned 100 ft. aerial platform ladder truck for the Taylorville Fire Department to help service the Fire District's constituents and the City of Taylorville.

Fire Chief Crews indicated the District is unable to afford a new truck due to their limited budget that supports a \$35,000 - \$40,000 annual payment on a loan not to exceed 10 years, but could support the purchase of a used truck between 1999-2004 models. Chief Crews is requesting the City to assist the Taylorville Fire Protection District with an initial down payment that would improve the District's borrowing power and provided several options.

Motion by Alderman Burtle and seconded by Alderman Vota to recommend to the City Council to defer \$25,000.00 of the annual Taylorville Fire Protection District's payment for a ten (10) year period to help the Fire District make the payment on the purchase of an aerial ladder truck for the Taylorville Fire Department. Motion carried 4-0.

Expenditure Amount Limits/Approved by Superintendents, Chairman of Committee and Mayor  
The Committee clarified and updated the City's policy regarding the approval of expenditures.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to approve the following:

For any City related expenditure up to \$500.00, a Superintendent will be authorized to spend at his/her own discretion.

For any City related expenditure up to \$500.00 and \$1,250.00, a Superintendent will need to get the signature and approval of the respective Committee Chairman.

For any City related expenditure between \$1,250.00 and \$1,750.00, a Superintendent will need to get the signature and approval of the respective Committee Chairman and the Mayor.

For any City related expenditure above \$1,750.00 that may require immediate approval due to emergency circumstances, the Mayor will attempt to contact each City Alderman and ask for their approval. If a majority of the Aldermen approve of the expenditure the Mayor will authorize the expense.

All other expenditures over the \$1,750.00 amount that are not classified as emergency situations will continue to be initially approved at the respective Committee Meeting and approved at the following regular City Council Meeting.

Motion carried 4-0.

#### Treasurer's Report

The December 2013 Sales Tax (received in March 2014) was \$240,011.67 compared to \$243,232.76 in December 2012 and year-to-date is \$51,957.42 more than 2012.

The December 2013 Non Home Rule Sales Tax (received in March 2014) was \$100,366.15 compared to \$97,139.88 in December 2012 and year-to-date is \$28,753.52 more than 2012.

The interest earned on the Sewer Project Fund Account to date is \$187,962.29 and the current balance is \$301,027.21.

The City received \$8,800.77 on March 17, 2014 from the State for the month of January 2014 Video Gaming Tax. This amount is an increase from December which was \$8,145.98.

Motion by Alderman Vota and seconded by Alderman Jones to adjourn. Motion carried 4-0.

Meeting adjourned at 9:19 P.M.

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Larry Budd, Chairman  
Finance Committee



## FINANCE COMMITTEE

April 15, 2014

### MEMBERS

Chairman Budd  
Alderman Burtle  
Alderman Vota  
Alderman Jones  
Mayor Brotherton

### ALSO PRESENT

Alderman Walters	Andy Lasswell
Alderman Heberling	Gerry Mahr
Alderman Koonce	Steve Milling
David Pistorius	Cindy Dey
Fire Chief Crews	Assistant Fire Chief Goodall

Chairman Budd called the meeting to order at 6:00 P.M.

### Senior Citizens Request for Funding

Mr. Gerry Mahr, Executive Director of Senior Citizens of Christian County, is requesting the annual contribution of \$5,000.00 from the City of Taylorville.

Motion by Alderman Jones and seconded by Alderman Vota to recommend to the City Council to contribute \$5,000.00 to the Senior Citizens of Christian County for the FY2013/2014. Motion carried 4-0.

### Optimist Request for Funding for 4<sup>th</sup> of July Fireworks

Mr. Steve Milling, representing the Optimist Club is requesting the annual contribution of \$3,000.00 for the 4<sup>th</sup> of July Fireworks.

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to contribute \$3,000.00 to the Optimist Club for the Fourth of July Fireworks Display with \$2,500.00 coming from the Hotel/Motel Tax to help promote tourism and \$500.00 coming from the General Fund and with additional assistance from the Hotel/Motel Fund if absolutely necessary to meet the three year commitment. Motion carried 4-0.

### Alternative Revenue Bonds

Mr. David Pistorius, Vice President of Midstate Investment Bankers of Bloomington, presented information packets to the Committee in regards to restructuring the debt certificates by issuing alternate revenue bonds to replace existing debt certificates that will provide funds for a new Ariel Platform Ladder Truck.

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to authorize Chapman and Cutler LLP, to prepare the necessary legal proceedings for the proposed issuance of General Obligation Alternate Revenue Bonds and/or Debt Certificates, and retain First Midstate Inc., as underwriter for the Bonds and authorize the City of Taylorville to execute an agreement retaining First Midstate as underwriter for the Bonds. Motion carried 4-0.

### Review FY 2014/2015 Budgets

Motion by Alderman Jones and seconded by Alderman Vota to recommend to the City Council to approve the Audit, Cemetery, Contingency, Fire, Hotel/Motel, IMRF, Social Security and Municipal Building FY 2014/2015 Budgets and forward them to the City Treasurer for further refinement. Motion carried 4-0.



#### Allocation of Video Gaming Money

Chairman Budd asked the Committee and other Aldermen present their ideas for the allocation of the Video Gaming Money. The discussion will continue at the next Finance Committee Meeting when the City Treasurer is present.

#### Noise Study at Ahlstrom's

Chairman Budd advised the Committee that he had recently spoken with Ahlstrom's Plant Manager Michael Hady regarding the company's plans to address the noise issue. He stated that he had been told that the company would be addressing the issue in the relatively near future by dismantling the exhaust stack utilized by the pollution control equipment and installing a silencer within the stack before reconstructing it. Alderman Heberling stated that the company's recent track record on following through with what it had promised was questionable and he suggested that going forward with a noise study might be a prudent move. Alderman Vota pointed out that since the plant was not located within the City limits the County should be stepping forward to address the situation. No motion was made.

#### Treasurer's Report

The January 2014 Sales Tax (received in April 2014) was \$167,142.66 compared to \$178,327.24 in January 2013 and year-to-date is \$10,484.58 less than January 2013.

The January 2014 Non Home Rule Sales Tax (received in April 2014) was \$67,629.71 compared to \$72,353.04 in January 2013 and year-to-date is \$4,723.33 less than January 2013.

The interest earned on the Sewer Project Fund Account to date is \$188,051.77 and the current balance is \$301,116.69.

#### Any Other Matters

Chairman Budd informed the Committee that he would not be available for the May 15, 2014 Finance and Ordinance Committee Meetings and requested the possibility of changing it to Tuesday, May 13, 2014.

Motion by Alderman Burtle and seconded by Alderman Vota to adjourn. Motion carried 4-0.

Meeting adjourned at 7:28 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

May 13, 2014

### MEMBERS

Chairman Budd  
Alderman Vota  
Alderman Burtle  
Mayor Brotherton

### ABSENT

Alderman Jones

### ALSO PRESENT

Treasurer Nation  
Alderman Walters  
Alderman Heberling  
Alderman Koonce  
Cindy Dey

Chairman Budd called the meeting to order at 7:09 P.M.

### Allocation of Video Gaming Money

Chairman Budd asked the Committee and other Aldermen present their ideas for the allocation of the Video Gaming Money at the previous Finance Committee. The extended conversation continued with no action taken.

### Update Insurance Values for City Properties/Industrial Appraisal Company

Mr. Jim Karagianis with Industrial Appraisal Company provided City Clerk Peabody via email a quote to re-appraise the City's facilities and fixed assets in the next year. The last physical on site appraisal was performed in 2001 and a new appraisal of all structures (including the fire station and airport capital improvements-not previously appraised), fixed assets, machinery, equipment, and outside site improvements would be in the \$11,000.00-\$13,000.00 range. These reports are not only used by the City but also by the auditor and for insurance coverage. Mr. Karagianis stated that this appraisal amount could also be divided up in two payments with the first half included in the FY 2014/2015 Budget and the second half included in the FY 2015/2016 Budget.

Motion by Alderman Vota and seconded by Alderman Burtle to recommend to the City Council to authorize Industrial Appraisal Company to conduct an appraisal of the City's facilities and fixed assets for a cost not to exceed \$13,000.00 with payment being made one half in the FY 2014/2015 Budget and the second half being made in the FY 2015/2016 Budget. Motion carried 3-0.

Alderman Jones arrived at 8:00 P.M.

### Review FY 2014/2015 Budgets

Motion by Alderman Vota and seconded by Alderman Jones to recommend to the City Council to approve the Administration, Insurance, Safety, Band, Fire/Police Commission, ESDA, Fire Pension, Police Pension and Perpetual Care FY 2014/2015 Budgets as amended and forward them to the City Treasurer for further refinement. Motion carried 4-0.

### Treasurer's Report

The February 2014 Sales Tax (received in May 2014) was \$180,060.69 compared to \$180,044.65 in February 2013 and year-to-date is \$10,468.54 less than February 2013.

The February 2014 Non Home Rule Sales Tax (received in May 2014) was \$71,803.64 compared to \$73,874.50 in February 2013 and year-to-date is \$6,795.19 less than February 2013.

The interest earned on the Sewer Project Fund Account to date is \$188,138.02 and the current balance is \$299,500.97.

Motion by Alderman Burtle and seconded by Alderman Vota to adjourn. Motion carried 4-0.

Meeting adjourned at 8:48 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

June 19, 2014

### MEMBERS

Chairman Budd  
Alderman Jones  
Alderman Burtle  
Alderman Vota  
Mayor Brotherton

### ALSO PRESENT

Treasurer Nation  
Alderman Walters  
Alderman Heberling  
Alderman Dorchinecz  
Cindy Dey

Gary McNeely  
Andy Lasswell  
Andy Goodall  
Cole Sarginson  
Jody Sarginson  
Bill & Patricia Beck

Chairman Budd called the meeting to order at 6:00 P.M.

Alderman Walters introduced Mr. Cole Sarginson with Boy Scout Troop #74 who is observing a public meeting to help earn a Merit Badge that will go towards earning an Eagle Scout Badge and also attending the meeting was his mother Mrs. Jody Sarginson.

### General Liability & Property Insurance Rates

Mr. Gary McNeely, Agency Manager of Kinsella-McNeely-Ryan-Markwell, Inc. (KMRM), a Division of Dimond Bros, Inc. presented to the Committee the rates for general liability and property insurance for the City of Taylorville. The property and equipment coverage is provided through Cincinnati Insurance Company, the general liability and auto coverage is provided through Travelers Insurance Company, and the pollution liability/storage tank environmental impairment is provided through Crum Forster.

Mr. McNeely advised the Committee the total annual premium is \$218,676.00. The renewal pricing is up 5.6% when you factor in the changes made throughout the year. A number of factors that are influencing the increase are the expenditures provided last year to this year are up 7%; EMT Professional exposure increased; the Dam/Detention and Sediment basins are classified as a High Hazard Structure which is an issue every year as there are very few markets that will provide coverage; Travelers included terrorism coverage, it can no longer be excluded; Cyber Liability of \$25,000 Aggregate limit is included for first and third party coverage; the coverage includes one additional Police Officer, one additional Firefighter and four additional vehicles; and the building blanket limit was increased 2% to keep up with construction.

Mr. McNeely also advised the Committee that the City had a Miscellaneous Fidelity Bond for employees handling money that do not have separate bonds. KMRM would like to write this coverage effective 8/1/14 to renew with the General Liability & Property coverage proposed. The premium is \$365.00 for a 3 year prepaid term and provides \$20,000.00 of coverage.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to accept the property and equipment insurance, the general liability and auto coverage, and the pollution liability/storage tank environmental impairment insurance through Kinsella-McNeely-Ryan-Markwell, Inc. (KMRM), a Division of Dimond Bros, Inc. Agency, Inc. at a cost of \$218,676.00 and accept the Miscellaneous Fidelity Bond Coverage effective 8/1/14 for a 3 year prepaid term of \$365.00. Motion carried 4-0.

### Donation/THS Building Trades Class in Exchange for Labor/Building Picnic Tables for Lake

Alderman Walters explained to the Committee that the Taylorville High School Building Trades Class built 12 picnic tables for the Lake with the City providing the materials. Alderman Walters and Mayor Brotherton would like to show the City's appreciation and support for the Building Trades Program by donating to the THS Building Trade Class. They are recommending to the City Council to donate \$500.00.

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to donate \$500.00 to the Taylorville High School Building Trades Class. Motion carried 3-1.

1<sup>st</sup> and 2<sup>nd</sup> Quarter of 2014 Water Loan Reimbursement

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to approve the transfer of \$100,000.00 (\$50,000.00 each 1<sup>st</sup> & 2<sup>nd</sup> Quarter 2014) from the General Fund to the Water Fund for the repayment of the Water Fund Loan. Motion carried 4-0.

The balance remaining (after payment made) owed to the Water Fund is \$270,000.00. Alderman Vota requested discussion regarding a process be set of borrowing funds from other funds be placed on the next regular Finance Committee Meeting Agenda.

Review/Approve FY 2014/2015 Budgets

The Committee reviewed the FY 2014/2015 Library Budget.

Motion by Alderman Vota and seconded by Alderman Burtle to recommend to the City Council to forward the FY 2014/2015 Library Budget to the City Treasurer for further refinement. Motion carried 4-0.

Treasurer's Report

The March 2014 Sales Tax (received in June 2014) was \$248,507.42 compared to \$207,909.50 in March 2013 and year-to-date is \$30,129.38 more than March 2013.

The March 2014 Non Home Rule Sales Tax (received in June 2014) was \$86,719.78 compared to \$84,550.24 in March 2013 and year-to-date is \$4,624.65 less than March 2013.

The interest earned on the Sewer Project Fund Account to date is \$188,227.01 and the current balance is \$299,232.46.

Motion by Alderman Vota and seconded by Alderman Jones to accept the Treasurer's Report as presented. Motion carried 4-0.

Any Other Matters

Alderman Jones requested the segregating of Video Gaming Funds be placed on the next regular Finance Committee Meeting Agenda and Chairman Budd will place the segregating of Ordinance Violation Funds on the next regular Finance Committee Meeting Agenda.

Motion by Alderman Burtle and seconded by Alderman Jones to adjourn. Motion carried 4-0.

Meeting adjourned at 7:50 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

July 7, 2014

### MEMBERS

Mayor Brotherton  
Chairman Budd  
Alderman Jones  
Alderman Burtle  
Alderman Vota

### ALSO PRESENT

Treasurer Nation  
Alderman Walters  
Alderman Dorchinecz  
Alderman Heberling  
Alderman Koonce  
Shirley Sams

Dave Speagle  
Patty Beck  
Marty & Donna Davis  
Brent Windell  
Joe Hauser

Chairman Budd called the meeting to order at 6:30 P.M.

### BUDGETS/APPROPRIATIONS

Treasurer Nation gave a brief overview of the FY 2014/2015 Budgets and Appropriations. Chairman Budd explained the large decrease is due to the amount of money budgeted for the Water Facility Plant. Last year's budget included the full amount for the new Water Facility Plant; this year \$700,000.00 was budgeted. Upon discussion a few amendments were made to the original budget which was presented to the Committee by Treasurer Nation.

Motion by Alderman Jones and seconded by Alderman Vota to recommend to the City Council to approve the Fiscal Year 5/01/2014 through 4/30/2015 Budget in the amount of \$20,872,089.00. Motion carried 4-0.

Motion by Alderman Vota and seconded by Alderman Burtle to recommend to the City Council to approve the Fiscal Year 5/01/2014 through 4/30/2015 Appropriations in the amount of \$42,777,900.00. Motion carried 4-0.

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to direct the City Clerk's Office to prepare the Appropriation Ordinance for the Fiscal Year 2014/2015 in the amount of \$42,777,900.00 and that the document be available for public inspection in the City Clerk's Office beginning July 11, 2014 and that a Public Hearing be set for 6:45 P.M. on Monday, July 21, 2014. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Burtle to adjourn. Motion carried 4-0.

Meeting adjourned at 6:50 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

July 17, 2014

### MEMBERS

Mayor Brotherton  
Chairman Budd  
Alderman Jones  
Alderman Burtle  
Alderman Vota

### ALSO PRESENT

Treasurer Nation  
Alderman Dorchinecz  
Alderman Heberling  
Shirley Sams

Chairman Budd called the meeting to order at 9:43 P.M.

### ALLOCATION OF VIDEO GAMING MONEY

There was a lengthy discussion regarding whether or not the video gaming money should go into a segregated account. Alderman Jones asked if there was a ledger showing where the video gaming money is being spent. Treasurer Nation advised there is not, but the gaming money is going to the General Fund which is used to pay the City's bills, salaries, etc. Mayor Brotherton stated that there needs to be a way to track it as everyone wants something from this revenue and there should be some accountability. Treasurer Nation advised she already has numerous bank accounts to handle if they want to see where the money is spent they could go through all the expenditures.

Chairman Budd advised if the Council continues setting up special accounts for everything before long there is no money going into the General Fund and then asked where the money is going to come from to pay bills and salaries. He stated some of the accounts have to be separate. Treasurer Nation stated some have to be segregated such as the Telecommunication Tax which can only be used to pay the Emergency Services Bond, the Non-Home Rule Tax can only be used for the Sewer Bond and the Utility Tax which is used for Street Maintenance. The Mayor, Alderman Jones and Alderman Dorchinecz want a procedure in place to show accountability of the video gaming money to show what is coming in and what is being spent.

Motion by Alderman Jones to recommend to the City Council to set up a separate account for the Video Gaming Money; motion died for a lack of a second.

### ALLOCATION OF ORDINANCE VIOLATION MONEY

Chairman Budd advised he had the allocation of Ordinance Violation money placed on the agenda to make a point regarding setting up separate accounts. He advised the Committee the amount of money the City receives from the County for the Ordinance Violations is very little to go towards the attorney fees.

### STATUS OF 803 E. FRANKLIN

Chairman Budd advised someone is interested in purchasing the property at 803 E. Franklin and asked about how to proceed. Mayor Brotherton advised the City has to recoup at least 80% in order to sell. Alderman Vota stated if sold it should be sold for market value. In order to determine market value an appraisal would be needed. Mayor Brotherton advised the City needs to know how much the party interested in purchasing this property is interested in spending as he doesn't want to pay money for an appraisal if the appraisal costs more than they are willing to pay. The City has had problems in the past getting an offer of the 80% for other properties. This will be forwarded to next month's Finance Committee Meeting.

### REIMBURSE AMVETS FOR THE 4<sup>th</sup> OF JULY PARADE INSURANCE

The Mayor asked the Committee to reimburse the AMVETS their insurance premium for the 4<sup>th</sup> of July Parade. He was asked why the City should cover this expense. The Mayor advised that the AMVETS were not going to have the parade this year and he feels that the City has to have a 4<sup>th</sup> of July Parade. He told them if they do the parade the City would cover the cost. The Mayor advised this will be researched by the City's Insurance Agent

Gary McNeely, KMRM to see if the City's insurance would have covered it; but due to not enough time to research for this year the City would reimburse the premium. If it does, the AMVETS will be asked to continue having the parade.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to reimburse the AMVETS \$599.00 for the 4<sup>th</sup> of July parade insurance. Motion carried 4-0.

### **TREASURER'S REPORT**

The April 2014 Sales Tax (received in July 2014) was \$219,707.42 compared to \$208,898.40 in April 2013 and year-to-date is \$40,938.40 more than April 2013.

The April 2014 Non Home Rule Sales Tax (received in July 2014) was \$91,971.44 compared to \$89,026.77 in April 2013 and year-to-date is \$1,679.98 less than April 2013. The current amount in the Non Home Rule Excess account is \$171,023.79 as of July 16, 2014.

The interest earned on the Sewer Project Fund Account to date is \$188,313.09 and the current balance is \$299,318.54.

### **ANY OTHER MATTERS**

Alderman Dorchinecz asked if you have to have a practicing attorney present at the Court House for all of the Ordinance Violations.

Motion by Alderman Vota and seconded by Alderman Burtle to adjourn. Motion carried 4-0.

Meeting adjourned at 10:33 P.M.

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Larry Budd, Chairman  
Finance Committee



## FINANCE COMMITTEE

August 21, 2014

### MEMBERS

Chairman Budd  
Alderman Jones  
Alderman Burtle  
Mayor Brotherton

### ABSENT

Alderman Vota

### ALSO PRESENT

Treasurer Nation  
Alderman Heberling  
Alderman Walters  
Attorney Romano

Mr. Gerry Mahr  
Alderman Koonce  
Cindy Dey

Chairman Budd called the meeting to order at 7:40 P.M.

### 803 East Franklin Real Estate

The Committee discussed the options of selling the property at 803 E. Franklin. Attorney Romano informed the Committee that the sale of real estate may be authorized by resolution with a written certified appraisal that shall be available for public inspection. The resolution directs the sale to be conducted by the staff of the municipality and published in the paper. The corporate authorities may accept any contract proposal determined by them to be in the best interest of the municipality by a vote of two-thirds of the corporate authorities then holding office, but in no event at a price less than 80% of the appraised value.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to direct the Mayor to contact an appraiser to do a certified appraisal on property at 803 E. Franklin with a cost not to exceed \$500.00. Motion carried 3-0.

### Christian County Senior Citizens-Request for Funding

Mr. Gerry Mahr, Executive Director of the Senior Citizens of Christian County, thanked the City of Taylorville for all of their continued support on behalf of area seniors and is requesting the City of Taylorville to consider contributing \$5,000.00 to help with the needs of the Senior Citizens Center.

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to contribute \$5,000.00 to the Christian County Senior Citizens as included in the FY 2014/2015 Budget. Motion carried 3-0.

### Purchase Color Copier-City Clerk's Office

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to allow the City Clerk to purchase a color copier from Tap Business Systems, Inc. for \$10,527.00, which is a US Communities Price. The copier was included in the FY 2014/2015 Budget. Motion carried 3-0.

### Taylorville Municipal Band Sound System

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to allow the Municipal Band to purchase a new sound system with a cost not to exceed \$1,750.00. Motion carried 3-0.

### Country Companies Check \$2,500.00

Fire Chief Crews was in receipt of a \$2,500.00 check from Country Companies Insurance for reimbursement of the collapse of the building at 101 South Main Street.

### Treasurer's Report

The May 2014 Sales Tax (received in August 2014) was \$224,586.88 compared to \$224,044.93 in May 2013 and year-to-date is \$41,480.35 more than May 2013.

The May 2014 Non Home Rule Sales Tax (received in August 2014) was \$98,350.57 compared to \$92,982.26 in May 2013 and year-to-date is \$3,688.33 more than May 2013. The current amount in the Non Home Rule Excess account is \$201,421.45 as of August 21, 2014.

The interest earned on the Sewer Project Fund Account to date is \$188,401.57 and the current balance is \$275,967.02.

The first installment of Real Estate Taxes was received on July 21, 2014 for \$905,217.80; \$123,665.75 was transferred to the Fire Pension Fund and \$124,374.81 was transferred to the Police Pension Fund. This leaves a balance of \$657,177.24 for the General Pooled Cash Account.

Any Other Matters

Treasurer Nation informed the Committee that she purchased a new computer for the front desk of her office. The computer that was there crashed.

Mayor Brotherton informed the Committee that the City does not have much time to put together a float for the 175<sup>th</sup> Celebration Parade, so he contacted a business in Greenville, Illinois that will rent a pre-built float, deliver and pickup included for \$500.00. He will place an order for a float.

The Finance and Ordinance Committee Meetings will be changed next month from Thursday, September 18, 2014 to Wednesday, September 17, 2014.

Motion by Alderman Burtle and seconded by Alderman Jones to adjourn. Motion carried 3-0.

Meeting adjourned at 8:10 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

September 29, 2014

### MEMBERS

Chairman Budd  
Alderman Burtle  
Alderman Jones  
Alderman Vota  
Mayor Brotherton

### ALSO PRESENT

Treasurer Nation  
Alderman Walters  
Alderman Koonce  
Cindy Dey

Chairman Budd called the meeting to order at 7:30 P.M.

### Financing of Sewer Repairs

The City Council approved Ordinance No. 3685 at the September 15, 2014 City Council Meeting regarding the liability of property owner for building sewer repairs. The City will reimburse the property owner for fifty percent (50%) but not to exceed a maximum of \$1,750.00 of the total costs to repair the property owner's damaged sewer line in the City right of way/easement. Chairman Budd requested from the Committee suggestions to finance these repairs. One suggestion was to pay from the excess of the Non Home Rule Sales Tax. These funds were not budgeted in this Fiscal Year and will have to come from other sewer line item numbers. The reimbursement of funds to property owners for sewer repairs will be included in the FY 2015/2016 Budget.

### Sam Taylor Façade Grant Application

Taylorville Main Street submitted and approved a Sam Taylor Façade Grant Application from Mr. Don Broaddus to restore the front of the building at 115 West Main Cross. The estimated cost of the project is \$15,000.00 - \$20,000.00 and he is requesting the maximum Sam Taylor Funds allowed of \$7,500.00 as per Resolution No. 1147.

Motion by Alderman Burtle and seconded by Alderman Jones to recommend to the City Council to approve the Sam Taylor Façade Grant Application from Mr. Don Broaddus at 115 West Main Cross for \$7,500.00; pending the completion of the façade project the amount may vary and with the submission of all paid receipts. Motion carried 4-0.

### Aldermen Salaries

Motion by Alderman Vota and seconded by Alderman Burtle to recommend to the City Council to direct the City Attorney to prepare an Ordinance for the salary of the Aldermen maintaining the current salary for the upcoming four year term. Motion carried 4-0.

### 3<sup>rd</sup> Quarter of 2014 Water Loan Reimbursement

Motion by Alderman Vota and seconded by Alderman Burtle to recommend to the City Council to approve the transfer of \$50,000.00 from the General Fund to the Water Fund for the repayment of the Water Fund Loan. Motion carried 4-0. The balance remaining (after payment made) owed to the Water Fund is \$220,000.00.

### 175<sup>th</sup> Anniversary Celebration

Mayor Brotherton explained to the Committee that Actress Joyce Taylor has been invited to come back to her hometown of Taylorville, Illinois to be the Honorary Parade Marshall of the 175<sup>th</sup> Anniversary Celebration Parade. Mr. Joe Jordan, an author who has just published a book he has written about famed director William Castle will accompany Mrs. Taylor. The Taylorville/Christian County 175<sup>th</sup> Committee feels that it is proper to at least partially reimburse both Mrs. Taylor and Mr. Jordan for the costs of their airfare and to provide lodging while they are here in town. The Mayor stated that Taylorville Main Street had already contributed \$300.00 toward the expenses and that the Taylorville Tourism Committee had contributed \$750.00. The Mayor estimated that the total expense for the airfare and lodging reimbursement would be approximately \$1,400.00. He would like the City to cover the remaining expense.

Motion by Alderman Burtle and seconded by Alderman Vota to recommend to the City Council to pay the additional expense from the Hotel/Motel Tax Fund in an amount not to exceed \$500.00. Motion carried 4-0.

### Treasurer's Report

The June 2014 Sales Tax (received in September 2014) was \$248,239.24 compared to \$212,815.30 in June 2013 and year-to-date is \$76,904.29 more than June 2013.

The June 2014 Non Home Rule Sales Tax (received in September 2014) was \$113,012.58 compared to \$93,455.27 in June 2013 and year-to-date is \$23,245.64 more than June 2013.

The interest earned on the Sewer Project Fund Account to date is \$188,465.01 and the current balance is \$276,030.46.

The second installment of Real Estate Taxes was \$453,359.85; \$61,902.08 was transferred to the Fire Pension Fund and \$62,257.31 was transferred to the Police Pension Fund.

Motion by Alderman Jones and seconded by Alderman Vota to approve the Treasurer's Report as presented. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Vota to adjourn. Motion carried 4-0.

Meeting adjourned at 8:46 P.M.

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Larry Budd, Chairman  
Finance Committee

FINANCE COMMITTEE  
October 16, 2014

MEMBERS

Chairman Budd  
Alderman Burtle  
Alderman Vota  
Mayor Brotherton

MEMBERS ABSENT

Alderman Jones

ALSO PRESENT

Treasurer Nation  
Ken Hart  
Rich Hooper  
Alderman Walters  
Shirley Sams

Chairman Budd called the meeting to order at 6:00 P.M.

FY 2013/2014 Audit Presentation

Mr. Rich Hooper of Lively, Mathias, Hooper and Noblet, presented the audit report for the Fiscal Year ending April 30, 2014.

Mr. Hooper advised overall he is very satisfied with the annual report stating the City has done a very good job the last three to four years and commended the Mayor and Council as there are several municipalities that have had to file for bankruptcy. There is approximately a \$600,000.00 surplus in the General Fund compared to last year, some of this surplus is due to the Video Gaming revenue the City is now receiving. He reported there were no compliance issues noted.

Treasurer Nation asked Mr. Hooper about information she received at the IML regarding GASB 67 and GASB 68. GASB 67 is related to the Pension Plans themselves, GASB 68 is related to the Employer. It affects IMRF, Police and Firefighter Pension Plans. Municipalities are being approached to start including the pensions on their financial statement for clarity of how much the unfunded liability for IMRF and pensions effect the overall financial outlook. Following are the dates these changes are to be implemented:

GASB 68 for Employers effective date- Fiscal Years beginning after June 15, 2014.

GASB 67 for Pension Plans effective date-Fiscal years beginning after June 15, 2013.

Mr. Hooper advised the problem is that auditors are not actuaries, so he isn't sure how this is going to proceed. In the future when a new employee is hired the municipalities have to look at the long range effect of what the employee is going to cost the City in salary and benefits over the thirty year or so work history.

He commended the City for being diligent in repaying the Water Fund quarterly payments. The interfund loan balance owed by the General Fund to the Water Fund will be completely paid in approximately a year.

Motion by Alderman Burtle and seconded by Alderman Vota to recommend to the City Council to accept the FY 2013/2014 Audit as presented by Rich Hooper of Lively, Mathias, Hooper and Noblet, LTD subject to receiving the final draft. Motion carried 3-0.

#### Worker's Compensation Renewal

No action taken on the Worker's Compensation Renewal.

#### Christian County CEO-Creating Entrepreneurial Opportunities

Mr. Ken Hart representing the Christian County Economic Development Corporation was present to discuss Christian County CEO (Creating Entrepreneurial Opportunities). This program was designed to help create an environment in which our area students will have the opportunity to start businesses which will enable them to stay in the community. He advised the City's population has decreased over the years.

He explained how this program works; the local business community partners with area schools to create project-based experiences for students. Students visit area businesses, learn from guest speakers, participate in a class business, write business plans, and start and operate their own businesses. The class meets from 7:30 A.M-9:00 A.M. at different businesses to meet business owners and discuss how they got started. Mr. Hart advised he has already contacted the County to discuss this program and will be speaking with the cities of Pana, Edinburg, Nokomis and Morrisonville.

Craig Lindvahl, a former City resident began this program in Effingham five to six years ago. When he began the program he asked the class how many planned to stay in the community only two said they would, at the end of the class nineteen of the twenty said they would stay. There are now sixty new businesses that have been created.

An instructor which is a certified teacher with a business background will be hired. The initial cost for the program is \$60,000.00 a year. The upfront fee is \$20,000.00, Mr. Hart has currently raised \$35,000.00, he is asking the City to donate \$1,000.00. His goal is to have the \$60,000.00 by January 1<sup>st</sup>. He was asked what would happen to the donations if enough money was not collected; he didn't think that would be the case but if the amount needed was not collected the donations would be returned.

Chairman Budd advised this was not budgeted for and asked if this would be a problem. The Mayor and Committee agreed this is an important program the City needs to promote for the future of the children of the community. There was discussion regarding which line item it would come from some suggestions were the Hotel/Motel, the Video Gaming, or Community Relations line items. Mr. Hart advised the last sheet of the packet of information he presented is the contribution sheet, the donations will be forwarded to Dee Krueger, Lincoln Land Community College. Mayor Brotherton thanked Mr. Hart for promoting this program stating he is always the go to guy when someone needs help getting things done.

Motion by Alderman Burtle and seconded by Alderman Vota to recommend to the City Council to donate \$1,000.00 now and \$1,000.00 for the next two years to the Christian County CEO Program. Motion carried 3-0.

#### American Tower Lease Agreement

No action taken on the American Tower Lease Agreement (tower by Lake Taylorville). This will be forwarded to next month's Finance Committee agenda.

Treasurer's Report

The July 2014 Sales Tax (received in October 2014) was \$223,853.09 compared to \$211,722.92 in July 2013 and year-to-date is \$89,034.46 more than July 2013.

The July 2014 Non Home Rule Sales Tax (received in October 2014) was \$87,462.76 compared to \$89,417.24 in July 2013 and year-to-date is \$21,291.16 more than July 2013.

The interest earned on the Sewer Project Fund Account to date is \$188,599.18 and the current balance is \$276,164.63

Motion by Alderman Burtle and seconded by Alderman Vota to approve the Treasurer's Report as presented. Motion carried 3-0.

Motion by Alderman Burtle and seconded by Alderman Vota to adjourn. Motion carried 3-0.

Meeting adjourned at 6:58 P.M.

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Larry Budd, Chairman  
Finance Committee

## FINANCE COMMITTEE

November 17, 2014

### MEMBERS

Chairman Budd  
Alderman Burtle  
Alderman Jones  
Alderman Vota

### ALSO PRESENT

Alderman Walters  
Alderman Koonce  
Alderman Dorchinecz  
Mayor Brotherton  
City Clerk Pam Peabody  
City Attorney Romano

Alan Jackson  
Bill Newberry  
Dick Wiseman  
Cindy Brown  
Brandi Bruley  
Andy Heberling

Chairman Budd called the meeting to order at 6:45 P.M.

### FY 2014/2015 Truth-In Taxation & Tax Levy

Motion by Alderman Jones and seconded by Alderman Burtle to recommend to the City Council to direct the City Clerk's Office to prepare an Ordinance that, pursuant to the Truth-in-Taxation Act, the sum of \$2,664,994.00 for the City's current Fiscal Year 5/1/14 to 4/30/15 upon the taxable property in the City, which amount is less than 105% of the amount extended, or estimated to be extended upon the final aggregate levy of the preceding fiscal year; and a Truth-in-Taxation Public Hearing is not required. This includes a total maximum levy of \$255,530.00 for the Taylorville Public Library. Motion carried 4-0.

Motion by Alderman Jones and seconded by Alderman Vota to adjourn. Motion carried 4-0.

Meeting adjourned at 6:47 P.M.

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Larry Budd, Chairman  
Finance Committee



## FINANCE COMMITTEE

November 24, 2014

### MEMBERS

Chairman Budd  
Alderman Jones  
Alderman Vota  
Mayor Brotherton

### ABSENT

Alderman Burtle

### ALSO PRESENT

Treasurer Nation  
Alderman Walters  
Alderman Heberling  
Gary McNeely  
Cindy Dey

Chairman Budd called the meeting to order at 6:00 P.M.

### Worker Compensation Renewal

Mr. Gary McNeely with Dimond Brothers Insurance Agency presented the Workers Compensation annual premium for January 1, 2015 to January 1, 2016. The renewal premium is \$304,989.00 which reflects a 1.3% increase in payroll and a 4.8% decrease in premium from last year. The experience modification used for the 2015 premium calculation uses the policy years of 2011 through 2013. The loss ratio is 50% and the City of Taylorville will receive a Grant Award for 2015 of \$28,914.00 from Illinois Public Risk Fund.

Motion by Alderman Vota and seconded by Alderman Jones to recommend to the City Council to approve the January 1, 2015 to January 1, 2016 Workers Compensation Policy Renewal Premium of \$304,989.00 from Illinois Public Risk Fund. Motion carried 3-0.

### Christian County Economic Development Corporation-Request for Funding

The Christian County Economic Development Corporation (CCEDC) is requesting the City of Taylorville to consider contributing \$5,000.00. The Committee was presented copies of the Annual Report of the Economic Development Corp. of continuing projects, updates and future plans for the Corporation in advance.

Motion by Alderman Jones and seconded by Alderman Vota to recommend to the City Council to contribute \$5,000.00 to the Christian County Economic Development Corporation. Motion carried 3-0.

### Reimbursement of Sewer Repairs

The City Council adopted Ordinance No. 3685 on September 15, 2014 regarding the liability of property owners for building sewer repairs. A property owner is requesting the City of Taylorville to consider formulating a payment schedule for the repayment of the sewer repairs. The City Treasurer will seek input from other Treasurers pertaining to payment plans for water and sewer repairs.

### American Tower Lease Agreement

The Committee discussed the request of American Tower Corporation to extend the lease agreement for the radio and communication tower located at the Lake for an additional 30 years with a \$15,000.00 up-front signing bonus. The City of Taylorville is currently receiving \$4,000.00 annually for years 6-10 of the 120 month Lease due to expire 2017 with the option of renewing for three (3) successive additional periods of 60 months each.

The Committee will continue discussions regarding the requested extension of the lease agreement and the negotiations of the next 60 month lease.

Treasurer's Report

The August 2014 Sales Tax (received in November 2014) was \$217,626.80 compared to \$212,559.11 in August 2013 and year-to-date is \$94,102.15 more than August 2013.

The August 2014 Non Home Rule Sales Tax (received in November 2014) was \$87,019.05 compared to \$86,468.06 in August 2013 and year-to-date is \$21,842.15 more than August 2013.

The interest earned on the Sewer Project Fund Account to date is \$188,657.82 and the current balance is \$276,223.27 and the balance in the Non Home Rule Sales Tax overage account as of November 14, 2014 is \$266,042.19.

Motion by Alderman Vota and seconded by Alderman Jones to recommend to the City Council to accept the Treasurer's Report as presented. Motion carried 3-0.

Motion by Alderman Jones and seconded by Alderman Vota to adjourn. Motion carried 3-0.

Meeting adjourned at 7:07 P.M.

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Larry Budd, Chairman  
Finance Committee