

Finance, Revenue and Insurance Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
April 2, 2020

1. Call Meeting to Order: Chairman Sparrow called the meeting to order at 4:30 p.m. Present: Finfrock, Nordman, Smith, Typer, Whalen (via audio) and Youman (via audio). Others: Griffin (via audio), Janes (via audio), Treasurer Linda Beck and County Clerk & Recorder Laura J. Cook.
2. Public Comment: None
3. Budget Review: Sparrow went through the budget report; discussion was held. Youman sent an email on March 19th; he reviewed the potential savings. Sweep the Revolving Vehicle Fund and cut back on travel expenses. Youman put together a list of 18 items to look at with Department Heads. Youman anticipates approximately \$900,000 shortfall. Sparrow stated they need to look at not only the jail boarding revenue, but also income tax, sales tax, etc. due to the COVID-19 pandemic. Sparrow also questioned the due dates for property taxes. There is \$719,128 remaining in the Revolving Vehicle Fund. The sale of Focus House Annex (\$56,833.78) was previously discussed that a portion would be used to pay back their vehicle loan of \$25,000. Griffin stated they previously discussed some money from the Revolving Vehicle Fund go back to Long Range but at this time he does not suggest that. Griffin would put it all in the General Fund and look at repaying Long Range Fund at another time. Finfrock and Nordman agreed along with Janes and Whalen. Sparrow asked about the repayment of Focus House vehicle loan; Nordman recommended paying the vehicle loan off. Smith pointed out that if the payment is made; then we need to change the Focus House Vehicle Purchase expense line 4755. Motion by Nordman to use the proceeds from the Focus House Annex Sale to pay off the Focus House vehicle loan of \$20,965 and transfer the balance (\$740,693) of Revolving Vehicle Fund into the General Fund, 2nd by Whalen. Smith requested a roll call vote. Roll Call: Yes-Finfrock, Nordman, Smith, Typer, Whalen, Youman and Sparrow. Motion carried.

Sparrow thanked Youman for his list of suggestions. Sparrow does not believe we can do anything with the Highway budgets because State/Federal law dictates them. He also doesn't think we should do anything with Solid Waste because we are still trying to repay an IMRF loan we took a few years ago. Sparrow suggested that we meet with the Dept. Heads before cutting their budgets. Typer has identified some more cuts but how much more do we need. Sparrow stated we need at least \$160,000 more in cuts. Sparrow stated we could cut the travel lines and the office budgets but want to talk with Dept. Heads first. Youman stated no one is traveling so there is no reason why we cannot cut that and if we do not act now, the money will be spent somewhere else. We need to be aggressive; Whalen agreed. Typer would like to see a flat 20% of every budget moved to a Contingency fund, then they can come back to ask for it if needed. Otherwise, we spend a bunch of time with Dept. Heads and they will tell us why it will not work. Youman stated they need to engage the Dept. Heads to understand the sense of urgency and the need to act. Typer stated 20% would give the Finance Committee about twice as much as needed but it

would limit the Dept. Heads on their spending and they can come back at any time. Whalen asked why we couldn't do 10% cut instead. Sparrow doesn't agree with 20% cut across the board, some departments cannot survive on that. Sparrow stated we cannot stop at the \$160,000; we need to get more because we do not know what is to come. Smith agreed we need to engage the Dept. Heads. Whalen stated everyone is aware of the situation and do not know what the future will hold. Smith thanked the subcommittee for their work. Sparrow, Finfrock and Nordman will meet with Dept. Heads to come up with the minimum \$160,000 shortfall. Nordman would like to pull back the salary contingency line since we need to keep track of everything we are doing for COVID-19. We may see some reimbursements. Nordman stated Corrections Overtime line is high and there is only 30 prisoners. Sparrow stated we do not do anything with the Salary Contingency line until end of budget year and that is one month's salary. Discussion was held regarding the savings from that fund. Typer stated we have 7 months left in the budget and we do not have much time to make the adjustments. Sparrow would like to have everything for the April 14th Committee meeting.

4. Adjournment: Motion by Finfrock to adjourn, 2nd by Smith. Motion carried.
Time: 5:25 p.m.

Respectfully submitted,
Tiffany O'Brien

Finance, Revenue and Insurance Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
April 14, 2020

1. Call Meeting to Order: Chairman Sparrow called the meeting to order at 2:00 p.m. Present via audio: Finfrock, Nordman, Smith, Typer, Whalen and Youman. Others via audio: Treasurer Linda Beck, County Clerk & Recorder Laura J. Cook and IT Manager Larry Callant.
2. Approval of Minutes – March 10, 2020 – Motion by Finfrock to approve the minutes as presented, 2nd by Whalen. Motion carried.
3. Public Comment: Finfrock stated the County Board meeting will take place as scheduled but will be strictly a virtual meeting.
4. Approval of Bills
 - ◆ County Clerk: \$16,304.55. Motion by Whalen, 2nd by Nordman. Motion carried.
 - ◆ Treasurer: \$8,449.92. Motion by Smith, 2nd by Whalen. Motion carried.
 - ◆ Finance: \$2,948.75. Motion by Youman, 2nd by Smith. Motion carried.
 - ◆ Department Claims: Motion by Nordman that the claims were reviewed, 2nd by Whalen. Motion carried. County Clerk: \$7,031.32
5. Insurance
 - ◆ Health Insurance and Aggregate report: .88 loss ratio.
6. Department Reports: County Clerk Cook reported the election went well however, we did see lower voter turnout and numerous Election Judge cancellations. Cook did have a meeting regarding the budget shortfall and she agreed to give back the remaining balances in her Travel and Office Supplies lines.

Treasurer Beck stated the property tax bills typically go out the beginning of May with a first installment date in June. She asked the Committee if they would like to look into waiving the late penalties. Discussion was held on what surrounding counties are doing. Sparrow would like to hold a special Finance meeting Thursday, April 23rd at 4:00 p.m. to discuss the budget and this topic can be addressed as well.
7. Budget Review: Sparrow briefly went through the budget report.
8. Old Business – Cannabis Ordinance: Motion by Whalen to approve the ordinance as presented, 2nd by Smith. Motion carried.
9. New Business
 - ◆ Revolving Vehicle Fund Purchase Request: Beck received a letter for payment from Sheriff VanVickle. Discussion was held, there is no money left in the fund. Nordman will talk with VanVickle.

- ◆ Ogle County As Trustee Resolution: Motion by Nordman to approved as presented, 2nd by Whalen. Motion carried.

10. Other Business: None

11. Adjournment: Motion by Finrock to adjourn, 2nd by Whalen. Motion carried.
Time: 2:45 p.m.

Respectfully submitted,
Tiffany O'Brien



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April 01, 2020

11:24

Aggregate Loss Fund Summary for OGLE COUNTY (OGLE) Incurred 08/01/2018 to 03/31/2020 Paid 08/01/2019 to 03/31/2020

Division *** SUMMARY ***
Carrier 341 NATIONWIDE (THRU ACCURISK)
Policy number 24/12

Policy period 08/01/2019
07/31/2020
Attachment point \$3,590,815.00
Claim types MED DRU

Aggregate period	Monthly Aggregate	Claims inside of Aggregate	Claims outside of Aggregate	Other claims Aggregate	Specific Amount	Net claims subject to Aggregate	YTD Aggregate	YTD claims subject to Aggregate	YTD Summary	Loss Ratio
Aug-19	\$292,767.66	\$228,520.97	\$0.00	\$120.27	\$0.00	\$228,400.70	\$292,767.66	\$228,400.70	\$64,366.96	0.78
Sep-19	\$292,167.23	\$242,859.83	\$0.00	\$0.00	\$0.00	\$242,859.83	\$584,934.89	\$471,260.53	\$113,674.36	0.81
Oct-19	\$298,634.17	\$310,821.54	\$0.00	\$0.00	\$0.00	\$310,821.54	\$883,569.06	\$782,082.07	\$101,486.99	0.89
Nov-19	\$299,511.85	\$326,982.70	\$0.00	\$0.00	\$0.00	\$326,982.70	\$1,183,080.91	\$1,109,064.77	\$74,016.14	0.94
Dec-19	\$299,789.10	\$251,477.83	\$0.00	\$0.00	\$0.00	\$251,477.83	\$1,482,870.01	\$1,360,542.60	\$122,327.41	0.92
Jan-20	\$301,267.21	\$245,992.11	\$0.00	\$0.00	\$0.00	\$245,992.11	\$1,784,137.22	\$1,606,534.71	\$177,602.51	0.90
Feb-20	\$298,310.99	\$188,101.44	\$0.00	\$0.00	\$0.00	\$188,101.44	\$2,082,448.21	\$1,794,636.15	\$287,812.06	0.86
Mar-20	\$298,310.99	\$355,597.04	\$0.00	\$0.00	\$65,177.37	\$290,419.67	\$2,380,759.20	\$2,085,055.82	\$295,703.38	0.88
	\$2,380,759.20	\$2,150,353.46	\$0.00	\$120.27	\$65,177.37	\$2,085,055.82				



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August 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	92	\$877.68	\$80,746.56
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	46	\$2,355.79	\$108,366.34
"MED 30 EMP & CHILD(REN)"	17	\$2,355.79	\$40,048.43
	182		\$292,767.66

September 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	94	\$877.68	\$82,501.92
"MED 20 EMPLOYEE & SPOUSE"	26	\$2,355.79	\$61,250.54
"MED 40 EMPLOYEE & FAMILY"	46	\$2,355.79	\$108,366.34
"MED 30 EMP & CHILD(REN)"	17	\$2,355.79	\$40,048.43
	183		\$292,167.23

October 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	96	\$877.68	\$84,257.28
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	47	\$2,355.79	\$110,722.13
"MED 30 EMP & CHILD(REN)"	17	\$2,355.79	\$40,048.43
	187		\$298,634.17

November 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	97	\$877.68	\$85,134.96
"MED 20 EMPLOYEE & SPOUSE"	28	\$2,355.79	\$65,962.12
"MED 40 EMPLOYEE & FAMILY"	47	\$2,355.79	\$110,722.13
"MED 30 EMP & CHILD(REN)"	16	\$2,355.79	\$37,692.64
	188		\$299,511.85

August 2019

Claim type	Paid	YTD
"Medical"	\$165,569.34	\$165,569.34
"Dental"	\$14,660.44	\$14,660.44
"Drugs"	\$62,907.93	\$62,907.93
	\$243,137.71	\$243,137.71

September 2019

Claim type	Paid	YTD
"Medical"	\$187,955.31	\$353,524.65
"Dental"	\$12,343.14	\$27,003.58
"Drugs"	\$54,904.52	\$117,812.45
	\$255,202.97	\$498,340.68

October 2019

Claim type	Paid	YTD
"Medical"	\$260,118.14	\$613,642.79
"Dental"	\$14,028.48	\$41,032.06
"Drugs"	\$49,935.12	\$167,747.57
	\$324,081.74	\$822,422.42

November 2019

Claim type	Paid	YTD
"Medical"	\$262,746.78	\$876,389.57
"Dental"	\$9,191.82	\$50,223.88
"Drugs"	\$64,235.92	\$231,983.49
	\$336,174.52	\$1,158,596.94

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April 01, 2020

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Aggregate Loss Fund Summary for OGLE COUNTY (OGLE) Incurred 08/01/2018 to 03/31/2020 Paid 08/01/2019 to 03/31/2020

December 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	100	\$877.68	\$87,768.00
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	47	\$2,355.79	\$110,722.13
"MED 30 EMP & CHILD(REN)"	16	\$2,355.79	\$37,692.64
	190		\$299,789.10

January 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	99	\$877.68	\$86,890.32
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	49	\$2,355.79	\$115,433.71
"MED 30 EMP & CHILD(REN)"	15	\$2,355.79	\$35,336.85
	190		\$301,267.21

February 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	101	\$877.68	\$88,645.68
"MED 20 EMPLOYEE & SPOUSE"	26	\$2,355.79	\$61,250.54
"MED 40 EMPLOYEE & FAMILY"	49	\$2,355.79	\$115,433.71
"MED 30 EMP & CHILD(REN)"	14	\$2,355.79	\$32,981.06
	190		\$298,310.99

March 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	101	\$877.68	\$88,645.68
"MED 20 EMPLOYEE & SPOUSE"	26	\$2,355.79	\$61,250.54
"MED 40 EMPLOYEE & FAMILY"	49	\$2,355.79	\$115,433.71
"MED 30 EMP & CHILD(REN)"	14	\$2,355.79	\$32,981.06
	190		\$298,310.99

December 2019

Claim type	Paid	YTD
"Medical"	\$211,742.38	\$1,088,131.95
"Dental"	\$9,894.56	\$60,118.44
"Drugs"	\$39,735.45	\$271,718.94
	\$261,372.39	\$1,419,969.33

January 2020

Claim type	Paid	YTD
"Medical"	\$185,832.94	\$1,273,964.89
"Dental"	\$23,542.19	\$83,660.63
"Drugs"	\$60,159.17	\$331,878.11
	\$269,534.30	\$1,689,503.63

February 2020

Claim type	Paid	YTD
"Medical"	\$118,444.39	\$1,392,409.28
"Dental"	\$17,248.20	\$100,908.83
"Drugs"	\$69,924.68	\$401,802.79
	\$205,617.27	\$1,895,120.90

March 2020

Claim type	Paid	YTD
"Medical"	\$309,142.31	\$1,701,551.59
"Dental"	\$16,088.86	\$116,997.69
"Drugs"	\$46,454.73	\$448,257.52
	\$371,685.90	\$2,266,806.80

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Finance, Revenue and Insurance Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
April 23, 2020

1. Call Meeting to Order: Chairman Sparrow called the meeting to order at 4:00 p.m. Present via audio: Finrock, Nordman, Smith, Typer, Whalen and Youman. Others via audio: Griffin, Treasurer Linda Beck and IT Manager Larry Callant.
2. Public Comment: None
3. Budget Review – FY2020: None
4. Old Business
 - ◆ Budget Recommendations: Sparrow went through the proposed changes of reductions and transfers into the General Fund. Discussion was held. The amended revenue total would be \$15,190,194.00.
Sparrow stated they had a very good turnout with all Dept. Heads; he went through each of the departmental cuts. The amended expense total would be \$14,836,267.00. Youman would like a document that shows the percent that was cut from each department. Motion by Whalen to approve the Budget Amendment as presented and move it on to the full County Board, 2nd by Youman. Motion carried.
 - ◆ 2019 Real Estate Tax Discussion: Treasurer Beck asked for the input of the Committee regarding the property tax bills. Beck’s proposal is a July 1st due date which is roughly 2.5 weeks later than normal. It would give the taxpayers 45-50 days notice. Finrock is in favor of it; Whalen agreed. Beck stated the decision has to be made before she can even process the bills because it is part of the program setup. Smith asked if this is a County Board decision or Treasurer’s decision. Sparrow stated it is the Treasurer’s responsibility per State Statute. Motion by Whalen to support Treasurer Beck’s recommendation, 2nd by Youman. Motion carried.
 - ◆ Revolving Vehicle Fund Purchase: Nordman spoke with Sheriff VanVickle and he will use the DUI Fund for the vehicle invoice.
5. New Business: None
6. Other Business: None
7. Adjournment: Motion by Whalen to adjourn, 2nd by Smith. Motion carried.
Time: 4:51 p.m.

Respectfully submitted,
Tiffany O’Brien

PROPOSED 2020 BUDGET AMENDMENT

Department

Account

Current Revenue Budget

\$ 15,393,194.00

REVENUE

00 - Non Departmental

Transfer in - Rev. Vehicle 100.00.3900.184 782,000.00
Transfer in - Solid Waste 100.00.3900.430 30,000.00

06 - Judges

Transfer in - Co. Ordinance 100.06.3900.350 85,000.00

07 - Circuit Clerk

Criminal Fees 100.07.3390 -25,000.00
Traffic Fines 100.07.3395 -200,000.00
County Fee - Traffic 100.07.3396 -140,000.00
Transfer in - Doc Storage 100.07.3900.550 7,500.00
Transfer in - Co. Auto. 100.07.3900.555 7,500.00

12 - Sheriff

Court Security Fee 100.12.3357 50,000.00
Jail Boarding 100.12.3425 -850,000.00
Rev. in DUI Fund Arrest Paying Agent?? 50,000.00

Budget Adjustment of Revenue

-203,000.00

Revenue - Amended Budget

\$ 15,190,194.00

PROPOSED 2020 BUDGET AMENDMENT

<u>Department</u>		<u>Account</u>		
<u>EXPENSES</u>			Current Expense Budget	<u>\$ 15,393,194.00</u>
01 - County Clerk	Travel	100.01.4422	-1,400.00	
	Office Supplies	100.01.4510	-6,100.00	-7,500.00
02 - Buildings & Grounds	Part Time	100.02.4120	-10,000.00	
	Gas (Heating)	100.02.4214	-2,500.00	
	Telephone	100.02.4216	-1,200.00	
	Water	100.02.4218	-2,400.00	-16,100.00
03 - Treasurer	Travel	100.03.4422	-2,000.00	-2,000.00
06 - Judiciary & Jury	Appointed Attorney	100.06.4324	-5,000.00	
	Interpreter	100.06.4345	-9,000.00	
	Counseling/Psych Services	100.06.4442	-1,000.00	
	Jurors - Circuit Court	100.06.4465	-3,000.00	
	Office Supplies	100.06.4510	-500.00	-18,500.00
07 - Circuit Clerk		Increasing transfer of revenue		
08 - Probation	Part Time	100.08.4120	-25,420.00	-25,420.00
09 - Focus House	Auditing	100.09.4312	-10,000.00	
	Transport of Detainees	100.09.4435	-2,500.00	
	Sex Offender/Polygraph	100.09.4441	-10,000.00	
	Food for Juv. Detainees	100.09.4550	-15,000.00	
	Vehicle Purchase	100.09.4755	16,772.00	-20,728.00
10 - Assessment	Salaries	100.10.4100	-37,500.00	
	Office Supplies	100.10.4510	-1,500.00	-39,000.00

PROPOSED 2020 BUDGET AMENDMENT

<u>Department</u>		<u>Account</u>		
11 - Zoning	Salaries	100.11.4100	-2,695.00	
	Board of Appeals	100.11.4145	-1,375.00	
	Regional Planning Comm.	100.11.4146	-630.00	
	Travel	100.11.4422	-1,000.00	
	Vehicle Maintenance	100.11.4585	-500.00	-6,200.00
12 - Sheriff	Salaries	100.12.4100	-107,973.00	
	Part Time	100.12.4120	-54,730.00	
	Petroleum - Gasoline	100.12.4545.10	-35,000.00	
	Uniforms	100.12.4570	-5,500.00	
	Equipment-Radio	100.12.4730.30	-36,320.00	
	Vehicle Purchase	100.12.4755	-41,756.00	
12 - Sheriff - Emerg. Comm.	Part Time	100.12.62.4120	-5,000.00	
	Uniforms	100.12.62.4570	-1,700.00	-287,979.00
14 - States Attorney	Salaries	100.14.4100	-12,000.00	
	Expert Witnesses	100.14.4335	-1,500.00	
	Printing Appeals & Transc.	100.14.4415.10	-1,000.00	
	Travel	100.14.4422	-1,500.00	
	Office Supplies	100.14.4510	-1,000.00	-17,000.00
16 - Finance	Part Time	100.16.4120	-25,000.00	
	Admin. Hearing Officer	100.16.4148	-2,500.00	
	Travel	100.16.4422	-5,000.00	-32,500.00
22 - Corrections	Salaries	100.22.4100	-20,000.00	
	Part Time	100.22.4120	-10,000.00	
	Training	100.22.4420	-6,000.00	
	Office Supplies	100.22.4510	-10,000.00	
	Food For Co. Prisoners	100.22.4550	-24,000.00	
	Vehicle Maintenance	100.22.4585	-2,000.00	
	Office Equipment Maint.	100.22.4724	-2,000.00	-74,000.00

PROPOSED 2020 BUDGET AMENDMENT

Department

Account

23 - IT	Salaries	100.23.4100	-10,000.00	-10,000.00
			Budget Adjustment of Expenses	-556,927.00
			Expense - Amended Budget	<u>\$ 14,836,267.00</u>
			Amended Revenue	\$ 15,190,194.00
			Amended Expense	<u>\$ 14,836,267.00</u>
				<u>\$ 353,927.00</u>