

**MINUTES OF A BUDGET WORKSHOP OF THE TOWN BOARD OF TRUSTEES HELD TUESDAY, FEBRUARY 4, 2014 AT 10:04 A.M. IN THE CITY COUNCIL CHAMBERS, CITY HALL, ZION, ILLINOIS**

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Chairman Neal called the workshop to order.

On call of the roll the following answered present: Trustees DeTienne, Taylor, Hill, Flammini, and Chairman Neal. Assessor Larry Wicketts, Deputy Assessor Lisa Woodman, and Assistant Township Supervisor Gail Gloude-mans were present.

**2014/2015 BUDGET**

Chairman Neal stated that the 2014/2015 revenue is \$637,500 plus \$55,631 from other sources, totaling \$693,131. She stated that the beginning balance for 2014/2015 is \$143,520. She stated that current budget expenditures are \$771,271. The beginning balance and income combined equal \$836,651 in available funds for 2014/2015. Funds available less expenses leaves a \$65,380 ending balance. She stated that the income for 2015/2016 is \$623,006, plus a beginning balance of \$65,380, equals \$688,386 in available funds. She stated that funds available less expenses would leave a \$82,885 ending balance in 2015/2016. Chairman Neal stated that, based on Assessor Wicketts' EAV predictions, the budget must be no more \$730,000 which means \$41,271 in additional budget cuts is needed. Trustee Hill asked Chairman Neal what the Township's mission is. Chairman Neal stated that it is to offer general assistance and help the needy. Trustee Hill asked Assessor Wicketts what the Assessor's Office mission is. Mr. Wicketts stated that the mission is to assess all properties in Zion Township at a fair and equitable rate. Mr. Wicketts stated it would be another three years before values increase. He anticipates an additional 7.5 to 8% decrease in values next year and another 4% in 2016. Chairman Neal recommended holding the budget at \$730,000 for the next two years in order to break even. DA Woodman stated that the EAV is based on the past three years and it is impossible to predict future EAVs. It is dependent on new construction and home sales. Chairman Neal and Assessor Wicketts agreed that the budget should be kept at \$730,000. Assessor Wicketts stated that in order to maintain a fully staffed office, he needs a commercial assessor, a residential assessor, and a receptionist who handles Senior issues and exemptions. DA Woodman stated that the deficit could be adversely affected without a qualified commercial assessor. Mr. Wicketts stated that the former commercial assessor was making \$58,000 per year and he is proposing a salary of \$46,000 for her replacement, however, health insurance is a problem. He suggested increasing the health insurance deductible for employees. Chairman Neal stated that currently the Township covers the total deductible employee costs in order to reduce premium costs (Employee + child at \$4,000 and Family at \$6,000). Mr. Wicketts suggested eliminating the insurance and giving employees a stipend of \$1,000 per month to purchase their own insurance. He stated that the assessor's office pays \$1,200 per employee plus the employee contribution for health insurance. Ms. Gloude-mans stated that, with regard to the Affordable Care Act, the Township was informed that they would experience no changes in 2014. Trustee Taylor suggested that Chairman Neal and Assessor Wicketts exchange budgets and each recommend cuts from the other's budget. He stated that he sees a need for the commercial assessor position.

The Board agreed to review the budget line by line which resulted in the following:

**Supervisor's Office**

**Town Fund**

- Cut the Meals on Wheels Coordinator (-\$5,695)
- Cut gas for Meals on Wheels deliveries (-\$1,000)
- Delete 1.5% salary increases

- PTO-Cash in – Trustee Hill suggested considering \$.50 on the dollar for sick time in lieu of (Review)
- Short term disability (Review)
- Cut Holiday gifts (-\$700)
- Cut cell phone by 1 (Meals on Wheels Coordinator) (-\$420)
- Cut home internet (-\$540)
- Reduce Appreciation/Motivation (\$350 to \$100)
- Reduce Event representation/tags (\$500 to \$100)
- Senior Birthday Cards – combine Supervisor and Assessor’s offices – Trustee Taylor recommending cutting completely – Trustee Hill asked for actual expense of combining offices
- Reduce Ancel, Glink legal services (\$5,000 to \$3,500)
- Website – consider combining Supervisor and Assessor Offices
- Cut Jubilee Days candy (-\$350)
- Reduce vehicle repair (\$5,000 to \$3,000)
- Sam’s Club for office supplies – check on sharing membership between offices
- Reduce “Other” (\$600 to \$400)
- Coaching/management development with Jim Schmidt – review per Trustee Hill
- Cut Land payment to City (-\$20,000)
- Reduce Community certificates/awards (\$1,000 to \$500)
- Cut salaries for kids in Student Work Program and pay supervision only – work with Park District for assistance with supervision’s salary – Lake County pays kids – leave as is but restore if possible due to mission
- Reduce Student Work Program Awards Dinner (\$1,750 to \$500)
- Cut Senior Thanksgiving boxes (-\$4,500) – previously cut
- Reduce Senior Meals on Wheels (\$1,500 to \$300) for gift cards only
- No Farmers Market coupons – previously cut

These adjustments equaled \$34,660 in additional cuts. \$41,271 in cuts was needed without the expense of filling the Assessor’s vacant position. \$6,611 in cuts still needed.

#### General Assistance

- PTO-Cash in (Review)
- Deductibles (Review)
- Short term disability (Review)
- Travel/meetings & Training/conferences – Trustee Hill requested a breakdown of the actual expenses
- Reduce CREW (\$25,000 to \$6,000) – part of NICASA

#### Assessor’s Office

Trustee Hill stated that he has a problem with the Assessor’s budget. He stated that Mr. Wicketts stated previously that he does not assess, he supervises. He stated that he feels the Township cannot afford this practice any longer. Mr. Wicketts stated that he oversees and assures the accuracy and timeliness of the

Deputy Assessors' work. He stated that he does assess the larger properties. He stated that he works closely with DA Woodman who performs the calculations. He stated that he does not perform day-to-day assessments. He stated that he prepares evidence and attends hearings. Trustee Hill asked Assessor Wicketts if he works part time doing assessments for Waukegan and if he works 40 hours per week for Zion. Mr. Wicketts stated that he does work part time for Waukegan doing assessments but on his vacation and weekends. He stated that he does work 40 hours per week in Zion. Trustee Hill stated that he has trouble justifying filling the position if Mr. Wicketts doesn't perform assessments.

Assessor Wicketts addressed the following budget line items:

- Health insurance (Review)
- Cut holiday gifts (-\$300)
- Cut Lands End from "Other Employee Benefits" (-\$650)
- Cleaning Services -- consider using City's janitorial service
- Short Term Staffing -- \$4,500 added by Supervisor Neal if vacant position not filled and temporary help is needed
- Reduce Nuclear Litigation (\$7,500 to \$2,500) - investigate assistance from other taxing bodies with paying bills
- Cut Hinckly Springs water (-\$492)
- Cut Happenings magazine ads (-\$175)
- PV Conference (Review)

Assessor Wicketts stated that he feels that he needs to hire an employee to fill the vacant commercial assessor position. Trustee Hill asked if the Receptionist position duties could be expanded to assist with assessments rather than filling the position. Mr. Wicketts stated that he did not believe that expanding the duties of the current employee was a possibility.

Chairman Neal summarized by stating:

- A decision must be made regarding filling the vacant assessor position. If the position is filled, another \$60,000 in budget cuts will be necessary.
- If the position is not filled, the budget would be tight but manageable as the necessary cuts have been made.
- The Supervisor's office will make a list of all items marked for Review and do so.
- The Supervisor's office will schedule a meeting with the health insurance representative to see what financial improvements could be made.

Trustee Hill asked that all budget cuts made as the result of this meeting be marked in yellow on the budget sheets and that all items to be reviewed be marked in red on the budget sheets.

Chairman Neal scheduled a budget workshop for Tuesday, February 18, 2014 at 5:00 p.m. in the Council Chambers.

**ADJOURN**

There being no further business to come before the Board at this time, it was moved by Trustee Hill, seconded by Trustee Flammini and unanimously approved the workshop be adjourned at 12:50 p.m. Motion carried.

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Town Clerk