



VOT QUARTERLY FINANCE COMMITTEE MEETING

Minutes

VILLAGE OF TILTON

7/13/2026 5:30 PM

1001 TILTON RD, TILTON IL 61833

1. CALL TO ORDER

Trustee George called meeting to order at 5:30pm

2. ROLL CALL

Attendance

Present:

Members: Lori Fields - Village Clerk, Courtney George - Board Trustee, Tiffany Jones-McClellan - Village Administrator, Virgil Sheets - Board Trustee, Vanessa Sims - Board Trustee, Cassidy Warrick - Treasurer

3. APPROVAL OF MINUTES – IF NEEDED

NONE TO APPROVE

4. REVIEW FINANCES

City Administrator Tiffany McClellan and Treasurer Cassidy Warrick presented financial documents to the committee for the current fiscal year. The committee was informed that an annual audit had commenced the prior week and was expected to continue for approximately two months.

Budget Report Overview

The committee reviewed the year-to-date budget report, which compared each department's budgeted expenditures against actual spending through the date of the meeting. City Administrator McClellan explained that the figures reflected what each department was projected to have spent by this point in the fiscal year versus what was actually spent. Key highlights included:

- **City Hall** was approximately \$13,000–\$14,000 under budget.
- **Public Works** had a budgeted year-to-date figure of \$254,417.38, against actual expenditures of \$243,356.41, indicating they were under budget.
- **EMS/Ambulance** was significantly under budget, having spent approximately \$115,000 against a budget of \$158,000.
- **Building and Grounds** was noted to be slightly over budget.
- **Municipal Court** was reported over budget by approximately \$600.

The committee discussed the departmental coding system, with McClellan clarifying that the last three digits of each account number correspond to a specific department (e.g., 102 = Public Works, 104 = Police, 109 = Building and Grounds, 113 = Office, 120 = Ambulance).

Revenue Discussion

The committee reviewed the revenue section of the report, noting that all accounts beginning with "4000" represent revenue. McClellan highlighted several notable revenue items:

- **Home Rule Sales Tax** was reported at \$291,494.83 for the first two months of the fiscal year, which was characterized as strong performance. McClellan explained that as a home rule community, Tilton is able to levy an additional 1.75% sales tax beyond the standard rate, which non-home-rule communities such as Westville cannot. This sales tax revenue is identified as the Village's primary revenue source, in lieu of a property tax.
- **Income Tax** revenue had already reached \$111,000, which was noted as unusually strong performance.
- **Grocery Tax** revenue came in at approximately \$20,121 over two months, equating to roughly \$10,000 per month. McClellan noted this was consistent with her original projection of approximately \$120,000 annually when the tax was passed.
- The Songer Cemetery CD was reported to be held with Longview, with a balance of approximately \$45,000.
- Court costs were reviewed, with the committee noting that specific line items (e.g., Rankin court costs of \$100) would be retained by the Village and ultimately zero out on the report.

Staffing Levels by Department

At the committee's request, a general overview of employee counts per department was discussed:

- **Ambulance/EMS:** Approximately 25 employees, predominantly part-time, providing round-the-clock coverage.
- **Police Department:** Approximately 14 employees total, consisting of roughly 9–10 full-time and 4 part-time officers.
- **Public Works/Sewer:** Approximately 7 employees between the two divisions. Summer help with some working fewer than 80 hours. A cleaning staff member (Angie) was also noted as working approximately 5 hours every two weeks.

Fire Station Discussion

Village Trustee Vanessa Sims raised the question of whether architectural drawings for a proposed fire station, previously noted as being prepared by Farnsworth, had ever been completed or delivered. City Administrator McClellan indicated that what had been received was a conceptual plan, and that full drawings had been due by June 29th but had not yet been delivered. It was noted that the Village does not currently own the adjacent property that had been contemplated for the project, and no purchase negotiations had taken place. It was observed that if the property owner chose to sell, the asking price would likely be substantial, particularly given that the property had recently been refinanced.

Employee Health Insurance – New Hire Coverage Policy

Village Trustee Sims raised the topic of employee health insurance coverage, recalling a prior discussion about whether new hires should be required to contribute a percentage of their insurance premium costs rather than receiving fully employer-covered coverage. The discussion that followed reflected a range of viewpoints among committee members.

Trustee Sims argued that requiring new hires to pay a percentage—such as 20%—of their insurance premium would represent meaningful savings for the Village without placing an undue burden on employees. She cited as an example that if a monthly premium were \$400, a 20% employee contribution would amount to approximately \$80 per month. Sims emphasized that most private-

sector employers require employees to pay a percentage of their insurance, and that Tilton's fully-covered benefit is relatively uncommon.

Village Trustee Courtney George expressed opposition to the change, stating her view that the savings achieved by requiring a spousal or individual premium contribution would be marginal compared to other areas of potential fiscal savings. George noted that comparable neighboring communities, including Catlin and Westville, also provide spousal and employee coverage, and that the Village already realizes savings by not covering dependent children. She stated her opinion that there was "more wasteful spending" worthy of attention than adjusting new employee insurance benefits. Cassidy Warrick concurred, stating she did not believe the policy needed to change.

Village Trustee Virgil Sheets expressed concern that requiring insurance contributions could limit the Village's ability to attract quality candidates, as compensation and benefits are a significant factor in hiring decisions. He noted that the police department is virtually the only department that regularly hires new personnel.

McClellan provided context on the history of dependent coverage, noting that children had previously been covered under older employment agreements and that certain employees had been grandfathered under prior policies, but that children are no longer covered for employees hired after that change. She confirmed that no formal agreement had been drawn up or officially adopted regarding spousal coverage changes for new hires.

Trustee Sims indicated her intent to continue pursuing the matter, while other members expressed skepticism about the feasibility of the change or indicated a preference to leave the existing policy in place.

5. AUDIENCE
NONE PRESENT

6. ADJOURN

Motion:

MOTION TO ADJOURN AT 5:55PM

Motion moved by Virgil Sheets and motion seconded by Vanessa Sims. 3 AYES, 0 NAYES, MOTION PASSED

LORI FIELDS-CLERK

APPROVED