

Shelby County Budget, Audit, and Legislative Committee

Meeting Minutes

Location: Shelby County Courthouse – Courtroom B, 301 East Main Street, Shelbyville, IL 62565

Date: September 30, 2025

Time: 6:00 PM

1. Call to Order

Chairman Mayhall called the meeting to order at 6:00 PM.

2. Roll Call

Members Present: Grant, Matlock, Mayhall, Wafford, Yantis.

Quorum was established.

3. Approval of Minutes

Motion by Yantis to approve the minutes of the previous meeting. Seconded by Wafford.

Discussion: Clarification provided regarding names listed under PCOM/CEFS roles.

Matlock, Miller, and Gregg confirmed for budget purposes.

Vote: All in favor. Motion carried.

4. Public Building Commission (PBC)

No report.

5. FY26 Budget Discussion and Recommendation to Full Board

Motion by Yantis to send the FY26 budget to the full board. Seconded by Matlock.

Discussion of Budget Adjustments:

- **Circuit Clerk:** Peter Otis presented his budget. Chairman Mayhall led discussion on necessary changes.
- **Committee Member Pritchard entered the meeting at 6:13 PM.**
- **Sheriff McReynolds:** Presented FY26 budget needs and current fiscal year progress.
- **County Clerk Jessica Fox:** Discussed coordination of county-wide budget items. Awaiting cost estimates (e.g., insurance).

- Audit expenses previously allocated: \$125,000 (Sikich) and \$113,000 (Lauderback & Amen).
- Due to IDOT concerns regarding delinquent audits (dating back to 2023), auditors prioritized CEFS budget to ensure compliance.
- Proposal to reduce audit expense to \$50,000 for FY26.
- Jessica raised concerns about the Social Security levy and the need to address current and future underfunding.

Departmental Budget Reviews:

- **Treasurer:** No changes.
- **County Coroner:** No changes.
- **State's Attorney:** No changes.
- **County Highway Department:**
 - Three new line items: \$3,000, \$1,000, \$3,000 (no expenditure figures provided). (See video of committee meeting for full details)
 - No other changes.
- **Supervisor of Assessments:** No changes.
- **Board of Review:** New line item for commercial appraisals.
- **Probation:** No changes.
- **Animal Control:** No changes.
- **EMA:** No changes.
- **County Farm:** No changes.
- **Circuit Judge:** \$50,000 line item for tech grant to be reclassified under miscellaneous judicial grants.
- **Law Library:** Add internet expense.
- **Health Department:** Mr. Melega presented last month; budget finalized.
- **County Board:** Minimal spending; many members declined pay. Chairman Mayhall requested State's Attorney review potential budget reductions.
 - County Board has spent approximately 20% of its current budget.

- **Expense Not Budgeted:** Reduce from \$100,000 to \$50,000.
- **Rescue Squad:** Discussion on separating budget for next fiscal year.
- **Airport:** Discussion held (see video for details).
- **PCOM/CEFS:** Budget adjusted to align with grant requirements. Auditors requested more detailed line items.
- **Public Defender:** No changes; majority of budget from special funds.
- **Community Services:** No changes; primarily funded by special funds.

Chairman's Summary:

- Chairman Mayhall summarized proposed adjustments and emphasized the need for corresponding revenue and expenditure line items.
- Audit expense reduced by \$100,000; follow-up with Sikich pending.
- Chairman stressed collaboration with department heads for successful FY26 budget planning.
- Noted that departments are currently well under budget for FY25.
- Spending is at 58% with 83% of the fiscal year elapsed.
- Committee members commended department heads for their cooperation.
- Special thanks extended to County Clerk Jessica Fox and her team for their exceptional support.
- County Clerk will email the Treasurer regarding new revenue and expense line items.

Motion to Send FY26 Budget to Full Board as Amended:

Motion by Mayhall.

Vote: All in favor. Motion carried unanimously.

6. Old Business

None.

7. New Business

None.

8. Adjournment

Motion to adjourn by Matlock. Seconded by Yantis.

Vote: All in favor. Meeting adjourned at 7:23 PM.