

**FINANCE COMMITTEE MEETING  
JANUARY 2, 2013  
5:15 P.M.**

**MEMBERS PRESENT**

Jay Dunn, Vice Chair  
Tim Dudley  
Kevin Greenfield  
Susanna Zimmerman  
Patty Cox

**MEMBERS ABSENT**

Keith Ashby, Chair  
Linda Little

**COUNTY PERSONNEL PRESENT**

Kris Horton, Animal Control  
Cherie Meyer, Treasurer's Office  
Daysa Miller, SOFA  
Mike Baggett, Asst. State's Attorney  
Amy Stockwell, Auditor  
Sheree Zalanka, Health Department  
Mary Eaton, Recorder  
Josh Tanner, GIS  
Lori Norfleet, Probation Dept  
Carol Reed, Auditor's Office  
Rodney Forbes, Public Defender's Office  
Jeannie Durham, County Board Office

**CALL TO ORDER**

The meeting was called to order by Vice Chair Dunn at the Macon County Office Building.

**APPROVAL OF MINUTES**

Motion to approve minutes of prior meeting made by Susanna Zimmerman, seconded by Kevin Greenfield, and motion carried 5-0.

**CLAIMS**

Motion to approve the claims as presented made by Tim Dudley, seconded by Susanna Zimmerman, and motion carried 5-0.

**REPORTS**

***Audit Sub-Committee***

No report. Jay Dunn stated that the outside auditor is scheduled and the committee will meet before long.

***Auditor***

***Macon County Board Resolution Approving application of the Decatur Public Building Rent Surplus and for Reduction in the Levy for the DPBC Fund***

Amy Stockwell reported that this resolution is for the acceptance of the annual Building Commission lease. As you know, we pay the rent up front and at the end of the year they determine how much they have actually spent and return money to us. Backup information was distributed and Amy explained that it shows how the payments are applied to the lease. Attention was drawn to the fact that this is the largest surplus the Building Commission has ever given back. They should be applauded for all the practices they put in place to make sure they are using the money given to them wisely. It is really appreciated. This resolution is to accept and make sure it is recorded when Mr. Bean extends the levy. We will be actually

using it when we make the payment next November for the 2014 rent. We have already paid the 2013 rent using last year's surplus.

Motion to approve made by Patty Cox, seconded by Tim Dudley, and motion carried 5 -0.

*Macon County Board Resolution Increasing Appropriations in FY2012 Budget for Funds 005 and 006 for Payroll Timing*

Amy Stockwell reported that this resolution has to do with the timing of payroll. Payroll payments are made every 2 weeks. In a normal year, two months of the year there are 3 payrolls in the month or 26 pays in the year. We made that assumption when we did the budget. However, last year was an unusual year. For the first time in 11 years, there was one additional payroll in December making 27 pays in our FY2012. Past history shows that the 26 pays are for 364 days. So, every year we are adding one day that is not accounted for. Every 4 years there is a Leap Year. In the 11<sup>th</sup> year, we have 11 extra days plus the 3 additional days for Leap Years since the last time this happened. That is one entire pay period. So, essentially, every 11 years this happens. We did not catch it during the budget process. We need additional money to make good on the payments to IMRF retirement and social security. The other thing that happened this year is that we had an unusually large number of budget amendments from both grants and office holders moving things between lines within the 5000 & 6000 accounts. The total net of budget adjustments to the payroll accounts was \$363,000 which also creates additional liability particularly in retirement. My recommendation, going forward, is that we need to make these adjustments to these funds as we go. So, if an office holder is presenting a resolution for a new grant, we have accounted for the expense, but we have not accounted for the place we write the checks. We need to keep those things in sync and make that an addition to our grant reporting procedures. As we have been talking about, we are intending to make improvement in grant reporting and work with the Audit Committee to get that done. That will be one of my recommendations to them and to you.

Motion to approve made by Tim Dudley, seconded by Susanna Zimmerman, and motion carried 5 - 0.

Amy also reported that we are well into the year end process and all the departments have the list of things the outside auditor will need. I have already started to hear back from them. The outside auditor will be here for field work portion of the annual audit starting on the 14<sup>th</sup> of January and they will be meeting with various departments as well as with us and the audit committee. They will be available if anyone has any concerns they want to bring to them. The process goes on for many months. We are hoping for it to be a little less intense this year.

***Board of Review***

Daysa Miller handed out a report showing the number of appeals per township and the percentage of the overall parcel count. Jay mentioned that there were about 40 more quadrennial requests over 2008. Daysa said they separated the commercial industrial appeals and they had about 156 which is about 20% of the total count. Past history shows this is about average. Jay mentioned that he would like to see a running report on the value of the real estate for residential, commercial, industrial, etc... Daysa said she does have that and would supply it.

Daysa was asked when she was retiring and whether her predecessor was being trained. She replied Feb 28 and that she had been trying to give him lots of information.

***Supervisor of Assessments***

Daysa Miller reported that the 2013 Freeze Exemption Form is not available from the Department of Revenue yet. However, if there is anyone that wants to come in with their information to file for the freeze in the month of January, we will use the 2012 form until the 2013 is available and out into the community. We usually get them in December, but have not gotten them yet.

Jay Dunn presented a \$3,500 bill for an appraisal we ordered. I told the Finance Committee that I would make a report before paying out of the County Board Fund. We got that bill on 12/20/12. It is for the Hotel Conference Center.

***Treasurer***

***Macon County Board Resolution to Execute Deeds to Convey Property for Delinquent Taxes***

Cherie Meyer presented and asked for a motion to approve it to move to County Board level. Motion to approve made by Kevin Greenfield, seconded by Patty Cox, and motion carried 5 -0.

Kevin Greenfield commented that he did not think it should be necessary for someone from the Treasurer's Office to attend the meeting when this is a typical monthly resolution. They should be able to send it for inclusion in the packets for a vote to forward on to the Board without having to be present. Jay replied that the Finance Committee is the oversight committee and it's a good idea for office holders to show up for their oversight committee meetings.

***Animal Control***

***Macon County Board Resolution Authorizing Additional Appropriations for Animal Control FY2013 Budget***

Kris Horton reported that they received an \$8,000 donation at the very end of the FY from the Andreas Foundation. They are asking to be able to use the money in 2013 for the process of implementing the county wide emergency shelter and evacuation plan for kennels, equipment and supplies for places to keep their animals in case of disaster. Tim Dudley questioned whether it would take all \$8,000 for the plan? Kris was hopeful that it would not, but cautioned that it might because the kennels alone, in order to have kennels big enough to house an animal long term, is a substantial amount per kennel. The kennels are quite expensive. She reported that General Fence has donated a couple that would be the type that could be assembled on the spot.

Motion to approve made by Patty Cox, seconded by Susanna Zimmerman, and motion carried 5 - 0.

***Health Department***

***Macon County Board Resolution Approving Transfers in Funds for the Health Fund FY12 budget***

Sheree Zalanka reported the resolution is a "clean up" that transfers funds between funds. Motion to approve made by Tim Dudley, seconded by Kevin Greenfield, and motion carried 5 - 0.

**Highway Department**

*Macon County Board Resolution to Amend FY12 Matching Fund Budget Line Item 031-000-7781*

Bruce Bird was unable to attend the meeting. Amy Stockwell reported that the Country Club Road project crew was able to keep working longer than initially thought they would be able to into the fall. So, we want to switch \$86,000 from FY13 where it was budgeted into FY12 because they were able to get more work done in 2012 than expected. It's an increase in FY12 and a decrease in FY13 budget.

Motion to approve made by Tim Dudley, seconded by Patty Cox, and motion carried 5 - 0.

**Recorder's Office**

*Macon County Board Resolution Approving Transfer within the Recorders Automation Fund*

Mary Eaton reported that this is a bucket transfer from one line to another. It does not change the overall budget and it is to cover employees that are paid out of the automation fund. Patty Cox questioned why this issue had not been brought before the O&P Committee Meeting. Mary replied that it was not ready. Patty requested that in the future these be brought to the O&P Committee. Mary agreed stating that she had all the numbers available on the transfers if Patty would like to look at them.

Motion to approve made by Patty Cox, seconded by Tim Dudley, and motion carried 5 - 0.

**Coroner's Office**

*Macon County Board Resolution Approving Increase in Appropriations in the FY2012 Coroner's Budget*

Mike Day was unable to attend. Amy Stockwell reported that there were additional autopsy expenses that were FY12 expenses. They were paid with fees already received but in addition to the budgeted amount. So, \$3,000 additional fees and also tapping \$700 of the reserve that we have created for him by law – holding fees previously collected. So, revenue and expense are equivalent on this resolution.

Motion to approve made by Susanna Zimmerman, seconded by Patty Cox, and motion carried 5 - 0.

Jay Dunn requested a 5 year history of autopsies. I'd like to see how it looks compared to who is Chief of Police. I know they request quite a few autopsies.

**State's Attorney**

*Macon County Board Resolution Approving Increase in Appropriations In The State's Attorney's Grant Fund DUI Budget for FY12 and FY13*

Mike Baggett reported that this is another bucket transfer that has to do with lining up the FY for the IDOT grant to the County's fiscal year. It would replace \$6,600 taken from the FY13 and transferred to the FY12. It is being moved from Fy13 to FY12 because the money is spent in FY12 because of the way that the grant is situated with their FY. Our FY happens on a different scheduled so we need to move it because we budgeted for it in 13 but spent it in 12.

Motion to approve made by Susanna Zimmerman, seconded by Tim Dudley, and motion carried 5 - 0.

**CITIZEN REMARKS – PUBLIC COMMENT**

None

**OLD BUSINESS**

None

**CLOSED SESSION**

Motion to go to closed session for the purpose of discussion of an employee contract was made by Tim Dudley, seconded by Susanna Zimmerman, and motion carried 5-0.

**NEW BUSINESS**

*Macon County Board Resolution Approving Appointment of and Contract with the Supervisor of Assessments*

Motion to approve made by Jay Dunn, seconded by Kevin Greenfield, and motion carried 5 - 0.

*Employment Agreement between the Supervisor of Assessments and the County of Macon County Illinois*

Jay reported that Josh has read and agrees with it.

Motion to approve made by Jay Dunn, seconded by Patty Cox, and motion carried 5-0.

*Macon County Board Resolution Approving Increase in Appropriations in the Supervisor of Assessments Office Budget and Line Item Transfer in GIS Budget*

Jay Dunn reported that Daysa is retiring and Josh is taking on the new position and by utilizing some of his GIS salary to help take care of some of the EDP costs and a person to do commercial & field work the increase in the general fund is \$4,000. Basically, it is a bucket transfer in GIS and between the increases and decreases in the SOA budget, it amounts to about an increase of \$4,000 in the general fund.

Motion to approve made by Jay Dunn, seconded by Patty Cox, and motion carried 5 -0.

**NEXT MEETING**

Monday, February 4, 2013 @ 5:15 p.m.

Kevin Greenfield commented that he would like to meet with the auditor and Chairman and possibly put some things on the agenda for the next month. Jay requested that the Justice Committee chair be included also. Anyone else on the Finance Committee that would like to attend would also be welcome.

**ADJOURNMENT**

Motion to adjourn made by Tim Dudley, seconded by Patty Cox, motion carried 5-0, and meeting adjourned at 5:55 p.m.

Minutes submitted by Jeannie Durham  
Macon County Board Office