

FINANCE COMMITTEE MEETING
June 3, 2013
5:15 P.M.

MEMBERS PRESENT

Jay Dunn, Vice Chair
Tim Dudley
Kevin Greenfield
Patty Cox
Linda Little

MEMBERS ABSENT

Keith Ashby
Susanna Zimmerman

COUNTY PERSONNEL PRESENT

Ed Yoder, Treasurer's Office
Laurie Rasmus, Env Mgmt
Mike Baggett, Asst. State's Attorney
Amy Stockwell, Auditor
Josh Tanner, Bd of Review, SofA, GIS
Judge A. G. Webber
Rodney Forbes, Public Defender's Office
Jerry Lord, DPBC
Lt. Jeff Scheibly, Animal Control
Jeannie Durham, County Board Office

CALL TO ORDER

The meeting was called to order by Vice Chair Jay Dunn at the Macon County Office Building. Jay announced that both Mr. Ashby and Ms. Zimmerman had sent word that they would not be able to be in attendance.

APPROVAL OF MINUTES

Motion to approve minutes of prior open meeting on 4/29/13 was made by Patty Cox, seconded by Tim Dudley and motion carried 5-0. Motion to approve minute of prior closed meeting on 4/29/13 was made by Tim Dudley, seconded by Kevin Greenfield, and motion carried 5-0.

CLAIMS

Motion to approve the claims as presented made by Linda Little seconded by Patty Cox, and motion carried 5-0.

REPORTS

Audit Sub-Committee

Amy Stockwell reported that the Audit Sub Committee has a meeting scheduled for later this month to review the Management Letter and the draft Grant Policy.

Jay Dunn stated that after a discussion with Keith Ashby, a letter is going to be sent out making sure that all grants go through the Auditor's office. He explained that, in the past, some of them went to the Treasurer and some did not get submitted back to the Auditor's office. We need to make sure that everyone who applies for grants uses the Auditor's Office as point of contact.

Auditor

Amy reported that she would be bringing a contract for renewal for the phones next month.

Also, the Legislative Committee is following this, but there has been a lot of discussion on pensions and, as a reminder, this does not affect IMRF. IMRF is financed by our contributions and there is something of interest in the newsletter, IMRF is accumulating 100% of the net

present value of your retirement on the day you retire. In other words, on the day you retire, they determine 100% of the present value and that goes into your retirement reserve. That is an important point.

The Comprehensive Annual Financial Report for Macon County for the year ending 11/30/12 has been released. Some of the highlights include a transmittal letter from the Auditor that states where we are in words. The listing of the County Board and the Office Holders is as of 11/30/12. As shown on page 3, Macon County now has \$79 million in assets.

The Management Discussion Analysis (MDA) includes information, in summary form, about all the county activities. As an example, on page 10, new grants support the Criminal Justice System efforts to find alternatives to incarceration which promotes community repair and discourage costly recidivism. The program addressed by these grants are especially important because Macon County has the highest rates of incarceration in the state per capita and many of the parolees return to the community. Research shows that they are much more likely to be successful with adequate supervision services. It should also be noted that several major grants in the States Attorney's grant fund ended in 2012 or early 2013. Plans to absorb these functions have been implemented.

On page 19, I tried to set forward in more detail where we are economically and what the outlook is for the time ahead. Page 24 & 25 show \$77 million in assets. In terms of activity this year, \$46 million expenses offset by charges for services, grants, capital and operating and the remainder financed by general revenue including property, income and sales taxes. Page 55 enumerates our accounts receivables. Because we are on the accrual basis of accounting, we book revenue when we earn it and not when we receive it. At the end of last year, we were holding a total of \$6.6 million spread across a number of funds for various grants. Page 64 is our bond capacity. We have \$45 million of statutory potential capacity, and we only have \$2.5 outstanding which is excellent. Page 85 on shows each department's fund versus budget. Page 169, the statistical section, shows trend information about our financials, some very interesting operating statistics, major employers, and was compiled with the assistance of many from various departments. Page 197 starts the Federal section and is a required report for all grants that we have. This is presented in terms of the authorizing agency such as the US Department of Labor and the Department of Justice, at the Federal level. Page 220 shows findings and responses that will be addressed in our grant policy.

Amy handed out a "fun with numbers" sheet that gave a good example and explanation of the accrual accounting basis versus cash.

Board of Review

Josh Tanner reported that the 2012 cases have started coming in and he received about 20 of those last week. We are in process of negotiating with Tate & Lyle. We have 2011 & 2012 appeal and we have to come up with a 2013 value. Hopefully, this year we will be able to finish all three of them.

Supervisor of Assessments

Josh Tanner reported that they are finishing up Long Creek this week. They still have some commercial properties, but all residential properties have been viewed and photographed.

Next week will be spent there cleaning up things that need to be viewed more closely and measured. Commercial properties will be the following week.

GIS

Josh Tanner reported that they deployed the website upgrades this year and now you can see a breakdown of everybody's bills on the website. It shows what the bill was, what went to each Taxing District, if it's been paid, who paid it, etc... Most people are not interested, but if you wonder why your neighbor's bill may not be as much as yours, seeing these might help explain. Some is due to exemptions. The other part shows what goes to parks & schools and sometimes people who live on one side of the street are not in the City and the people on the other side of the street are.

Treasurer

Macon County Board Resolution to Execute Deeds to Convey Property on which Taxes were Delinquent

Motion to approve moving resolution on to the consent calendar was made by Patty Cox, seconded by Linda Little and motion carried 5-0.

Ed Yoder also distributed information about the Maroa-Forsyth School District. 3,289 corrected tax bills are going to have to be sent out. Ed stated that he is working with Dave Coe in fixing it and getting all the Certificate of Errors figured in. This will not affect the first installment and penalties will be forgiven. The 2nd installment will show the correct amount and this letter of explanation will accompany them. The school districts are going to give a press release. Linda Little asked if the bills they received were higher than they should have been. Ed said that the corrected bills will be higher. We will be getting some phone calls, but with the explanations and they voted for it so they know its coming. Steve Bean is going to pay some of the costs. The School Districts are going to pay part. It won't cost the Treasurer's Office anything except some phone calls. I just want the committee to be aware.

CITIZEN REMARKS – PUBLIC COMMENT

None

OLD BUSINESS

None

NEW BUSINESS

Animal Control

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

Lt. Jeff Scheibly explained that this results from an approximately 2 year old animal cruelty case that there was motioned for security in the amount of \$16,403 that were not paid until the criminal case was terminated. That has now been awarded to the Macon County Animal Control. The cost represented vaccines, flea control and boarding of almost 40 animals. We want to add this to our budget so we can use it for professional services and additional medical things for animals that come in that we would normally not be able to provide.

Linda Little asked for clarification. For example, if it was a two dog situation and it went to court and the fine was \$200, would that money just go to general fund?

Mike Baggett stated that the Statute that creates the mechanism for the petition for security mandates that it goes to the local animal control shelter. Linda asked then, if it is mandated, what authority do we have to approve or disapprove this resolution? Mike explained that they still have the authority as the appropriating body for the county agency to create and amend the budget. Linda said, so we are amending the budget to accommodate the statute? Mike confirmed. Amy explained that the members are authorizing the expenditure. You are authorizing them to spend it. You are not directing it to go to animal control as that has already happened. You are recognizing that it has gone to animal control and giving them the authority to spend it.

Linda Little made a motion, seconded by Patty Cox to approve passing the resolution on to the full board with recommendation for approval and motion carried 5-0.

Environmental Management

*Macon County Board Resolution Approving Budget Provision in the FY2013 Environmental Management Budget for Electronic Products Recycling and Reuse Grant
A001-086-4361*

Laurie Rasmus explained that during the March Board Meeting, a resolution was passed that approved the grant requirements for the Illinois Environmental Protection Agency's electronic products recycling and reuse grant agreement. Tonight's resolution is to clarify the budget provisions of that grant. They were not specified in the original one. This will allow us to bring in the \$2,000 grant award in the newly created line item and spend the \$2,000 from our existing promotional materials line item.

Linda Little made a motion, seconded by Patty Cox to approve passing the resolution on to the full board with recommendation for approval and motion carried 5-0.

Transportation Department

Bruce Bird was on vacation. Jay Dunn presented the resolutions.

Macon County Board Resolution Appropriating Funds for Engineering Expenses on Phase I Engineering for the CH41 Wycles Road Whitetopping Project South

Jay Dunn presented and made a motion, seconded by Patty Cox to approve passing the resolution on to the full board with recommendation for approval and motion carried 5-0.

Macon County Board Resolution Appropriating Funds for Engineering Expenses on Phase II Engineering for the CH41 Wycles Road Whitetopping Project South

Jay Dunn presented and made a motion, seconded by Linda Little to approve passing the resolution on to the full board with recommendation for approval and motion carried 5-0.

Macon County Board Resolution Appropriating Funds for Right of Way Acquisition Expenses for the CH41 Wycles Road Whitetopping Project South

Jay Dunn presented and made a motion, seconded by Patty Cox to approve passing the resolution on to the full board with recommendation for approval. Linda Little asked why Right of Way Acquisition is needed for just whitetopping and is it temporary. Jay was not sure.

Kevin Greenfield verified that the resolution had been approved by the Transportation Committee.

Tim Dudley pointed out a Scribner's error in the title and requested "poject" be corrected to read "project". Motion carried 4-1 with Linda Little voting no.

Macon County Board Resolution Appropriating Funds for Underwater Bridge Inspection Expenses for Various County Bridges

Jay Dunn presented and made a motion, seconded by Linda Little to approve passing the resolution on to the full board with recommendation for approval and motion carried 5-0.

Macon County Board Resolution Appropriating Funds for 2013 Annual Drainage Project.

Jay Dunn presented and made a motion, seconded by Patty Cox to approve passing the resolution on to the full board with recommendation for approval and motion carried 5-0.

Macon County Board Resolution Appropriating Funds for the Ocean Trail Road Bridge Replacement Project

Jay Dunn presented and made a motion, seconded by Linda Little to approve passing the resolution on to the full board with a recommendation for approval, and motion carried 5-0.

Circuit Court

Macon County Board Resolution Approving Increase in Appropriations in the Circuit Court's Budget for Attorney's Fees in Certain Appeals and for Expenses in Certain Appeals

Judge Webber explained that the resolution deals with appeals in parental rights cases. Year in / Year out, we've budgeted for six. Last year we went to 9. This year, we have already had 9 with 4 more that are unpaid. It is a State Mandate by statute that the County pay for these.

Linda Little made a motion, seconded by Patty Cox to approve passing the resolution on to the full board with recommendation for approval, and motion carried 5-0.

Macon County Board Resolution Approving Contract with R K Dixon for SOPHOS Security Software

Judge Webber explained that they would like to change their vender for security software provider from Symantec. They feel this would be an improvement for the computer system for the Courts, Public Defender, Probation, and Circuit Clerk. All will be splitting the cost. SOPHOS is the new vender and it would be effective July 1. We will get better anti-virus protection, decreased spam and other good things. It does provide for a certain amount of backup support for \$3,000 over the life of the contract, but Melanie feels she will be able to provide much of that, so we do not expect to spend most of that \$3,000.

Patty Cox made a motion, seconded by Tim Dudley to approve passing the resolution on to the full board with recommendation for approval. Linda Little asked how the cost compares to the past and was told by Judge Webber that it is comparable to what Symantec would be. Motion carried 5-0.

Probation Department

Macon County Board Resolution Approving Contract between Macon County Mental Health Board and Macon County Probation to Sustain Mental health Court

Lori Long was on Vacation. Amy Stockwell presented and explained that this is the first part of a two part project. This is part one that sustains the Mental Health Court which is the cooperative arrangement that has been reached by various parts of the justice system. With the ending of the Federal Grant, the shifting of the management oversight of the program funding to the 708 Mental Health Board, but still supporting and keeping the Mental Health Court going. This is the contract between Macon County and the Mental Health Board for their support of staff and services rendered.

Linda Little made a motion to move the resolution on to the County Board with recommendation to approve, seconded by Tim Dudley and the motion carried 5-0.

County Board

Macon County Board Resolution to Approve Lease Agreement with Senator Andy Manar

Jay Dunn made a motion to move the resolution on to the County Board with recommendation to approve, seconded by Tim Dudley and the motion carried 5-0.

CLOSED SESSION

None

NEXT MEETING

Monday, July 1, 2013 @ 5:15 p.m.

ADJOURNMENT

Motion to adjourn made by Linda Little, seconded by Patty Cox, motion carried 5-0, and meeting adjourned at 5:50 p.m.

Minutes submitted by Jeannie Durham
Macon County Board Office