

## **FINANCE COMMITTEE MEETING**

**June 30, 2014**

**5:15 P.M.**

### **MEMBERS PRESENT**

Jay Dunn, Vice Chair  
Kevin Greenfield  
Patty Cox  
Susanna Zimmerman  
Tim Dudley arrived @ 5:25

### **MEMBERS ABSENT**

Keith Ashby, Chair  
Linda Little

### **COUNTY PERSONNEL PRESENT**

Sheriff Tom Schneider  
Amy Stockwell, Auditor  
Judge A. G. Webber  
Carol Reed, Deputy Auditor  
Merv Jacobs, Board Member  
Bruce Bird, Highway Dept  
Lt. Butts, Sheriff's Department  
Josh Tanner, Bd of Review, SofA, GIS  
Pat Berter, Probation Dept  
Mike Baggett, State's Attorney's Office  
Jon Baxter, County Board Member  
Jeannie Durham, County Board Office

### **CALL TO ORDER**

The meeting was called to order at 5:15 p.m. by Vice Chair Dunn, at the Macon County Office Building.

### **APPROVAL OF MINUTES**

Motion to approve minutes of prior meeting was made by Kevin Greenfield, seconded by Patty Cox and motion carried 4-0.

### **CLAIMS**

Motion to approve the claims as presented made by Patty Cox seconded by Susanna Zimmerman, and motion carried 4-0.

### **REPORTS**

#### ***Audit Sub-Committee***

#### **Macon County Board Resolution Entering Into an Agreement with May, Cocagne & King, P.C**

Susanna Zimmerman presented the agreement to continue on with the audit process for the next two years at the same price.

Motion to approve sending the resolution on to the full board with recommendation for approval was made by Susanna Zimmerman, seconded by Patty Cox and motion carried 4-0.

Amy Stockwell reported that the Audit Sub Committee had met again and that the committee has been extremely involved in the audit process. The final report has been received and discussions for improvements going forward were held.

### ***Auditor***

The budget forms went out this past Friday night and the process is underway.

Carol Reed reported that she had mentioned an update in the IMRF Pension law at the March 31<sup>st</sup> meeting. Under this law, an employee's final 12 months are compared to the previous and if their salary increases by 6% over the prior year, the employer has to come up with an accelerated payment to cover the increase in the pension in the future. There have now been 4 cases in which the County has been exempt in this payment due to collective bargaining agreements that are in place. However this only pertains to agreements in place before 1/1/12. Of the 8 current labor contracts, five are still exempt, but 3 of them are coming due this year. After November 30, 2014, we will only have a couple of contracts that we can be exempted from. What this means is that going forward, the County will have to be paying some accelerated payments to the pension up front. We don't have a good gauge on how much the cost will be because we don't know who is retiring when. There are a lot of variables. Over the next couple of months, we will be coming up with some reasonable expectations of what we can expect going forward. In the next budget year, we will have some payments that we will have to make and they will potentially be \$10,000 to \$20,000 per person that retires. We will be attempting to figure how who is retiring, when and what the cost will be. Going forward, we will be hit with some of these accelerated payments.

Amy Stockwell added that we obviously want to do everything we can to get a handle on it so we can project it and get a better sense of the numbers. IMRF is an extremely well run pension plan. It is one of the best run pension plans in the country. The reason for that is that they figure out what their future liability is. This is the downside of a well-run pension plan. If something we do creates future pension liabilities, they are going to charge us. They will put that into the present. Carol is working extremely hard to understand exactly how that calculation works and what the impact will be.

Kevin Greenfield said that from now on when contracts are negotiated, we will have to take that into consideration and fix that problem before it becomes even worse. Carol agreed and said that they are working with legal counsel for one of the contracts that is going on now to try to see what other options there are. If the payout is 2 months later, it is not included with IMRF which makes us ok or if it is paid out gradually over a period of time, it could probably lessen the blow. But, yes we do have to be very concerned about that going forward. Kevin asked how many contracts that are valid right now that are affected and that we can't fix. Carol said there are 8 contracts. Five right now are still current. Two of those are being worked on. One goes until 2016 & one til 2015. Those two will be ok for another year or two, but the two being worked on right now . . . Kevin said they have to be fixed right now. Carol said yes, if we can. Kevin said he didn't think we had a choice.

### ***Board of Review***

Josh Tanner reported that the Board had reorganized after the County Board reappointed Jeannie Mayfield. New rules have been published and they will go out in the newspaper next month. The rules did not change much. There were just some clarifications.

### ***Supervisor of Assessments***

Josh Tanner reported that all of the books from all of the townships have been received. They are getting put into the system. He said they expect to publish all the assessment changes in August. They will be staggered to make it easier. There are requirements to publish in some local papers other than Decatur.

A couple of townships engaged the SofA office for work and so they will be billed. There was one township, Friend's Creek, which had a quadrennial year that sent no pictures whatever. We will have to go out and do those. They will be getting a bill they don't expect. Jay Dunn asked if Friend's Creek was the only Township that didn't 100% fulfill their obligations. Josh confirmed and said that the other townships that either had vacancies or there was a health issue in one township and they contacted us ahead of time to engage our services. Jay commented that it sounds a lot better than it has been in the past.

### ***GIS***

No Report

### ***Treasurer***

No Report

### **CITIZEN REMARKS – PUBLIC COMMENT**

Board member, Jon Baxter, addressed the committee to inform them about and invite them to a tour of the Justice departments on Thursday, July 10 from 10 a.m. to noon. He explained that his goal is to give a taste of what they do in those departments. The Circuit Clerk's Office, Public Defender's Office, State's Attorney's Office, Courts, & Probation will be visited and department heads will explain what they do and answer questions. He encouraged everyone to attend as it should prove to be very helpful in helping the committee understand what goes on in these departments as the budget process begins.

### **OLD BUSINESS**

None

### **NEW BUSINESS**

#### **Circuit Court**

#### **Macon County Board Resolution Approving Increase in Appropriations in the Circuit Court's FY14 Budget for Expenses Fees in Certain Appeals**

Judge Webber explained that this is a recurring matter that is handled on a case by case basis and is to pay Dr. Killian for his services in evaluating a person who has been charged with a sexually dangerous person offense. He pointed out that this particular case is a private counsel case, not a public defender case, but the statute still mandates that the cost be paid by the county.

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Susanna Zimmerman and motion carried 5-0.

## **Probation**

### **Macon County Board Resolution Amending the Probation's FY 14 Budget**

Pat Berter explained that due to the overcrowding at the Juvenile Detention facility, they would like to transfer money from the Chief Probation Officer line to the Contractual Services where detention costs come from. Due to the retirement of Lori Long, and not filling Pat's old position, there is some money left over in the Chief Probation Officer line. He explained that this is a band aid approach because of the overages. Last month, it was \$26,118.54. Probably June will have the same amount. It continues to be a problem. We are looking at the budget to see how we might fill those gaps.

Peoria County is contracted for 5 bed spaces. So far about \$70,000 in overages have been paid. Currently there are 14 individuals housed there. This morning there were 17. Some of the individuals were released on home detention at court this morning.

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Tim Dudley. Jay Dunn explained that this is a bucket transfer, but it sounds like he'll be back before the end of the fiscal year asking for more money because of all the juveniles we have there. Motion carried 5-0.

## **Sheriff**

### **Macon County Board Resolution Accepting a Generous Donation for a Drug Interdiction Officer Position and Equipment**

Sheriff Schneider explained that the resolution includes salary, benefits, K9 police vehicle for 4 years. It is paid in advance and has a projected cost of \$456,080.77.

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Susanna Zimmerman and motion carried 5-0.

### **Macon County Board Resolution Accepting a Generous Donation for a DUI Enforcement Officer Position and Equipment**

Sheriff Schneider said both of these donations are through the Howard G. Buffett Foundation. This one includes a DUI Enforcement Officer, salary, benefits & equipment associated with the position for 4 years and is paid in advance. The projected cost for this \$436,602.66.

Motion to approve forwarding to the Full Board with recommendation for approval made by Tim Dudley, seconded by Patty Cox.

Jay asked how the funding would be set up. Amy Stockwell explained that the money will be received in an agency fund and then revenue will be recognized each year as it is used.

Motion carried 5-0

Sheriff Schneider added that not only is this a generous donation to the department, but more effects of this include the employment of 2 full time people for at least 4 years. These positions may be filled by someone from the outside. He explained that there is one gentleman

from Chicago that has moved to Macon County just to have an opportunity to work for this department. The effect of this is a lot more than just approving a position.

#### **State's Attorney**

#### **Macon County Board Resolution Approving Funding for a State's Attorney's Investigator Position and Equipment**

Mike Baggett explained that this resolution is also a generous donation from the Howard G. Buffett Foundation which would go to fund a dedicated Investigator position for the Elder Victims Crime Unit as well as the purchase of a vehicle for the use of that investigator. This money would also be set up in it's own special fund to be used over 4 years. There is no expectation of renewal by the grantor or the grantee or the employee.

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Tim Dudley and motion carried 5-0.

#### **Macon County Board Resolution Approving Budget Amendments for State's Attorney's Office for Teen Court and New Grant Funds**

Mike Baggett explained that various benefactors from throughout the State & County have granted additional funds to the Teen Court Program for facilitating its expansion to a degree, but also to sure it up against shortfalls in fees that are not meeting expectations or projections through the criminal cases they are assessed on. Various agencies are willing to help make up for that loss. This would also allow for better accounting of funds coming in from the grants and make sure that we know where the money is going and specifically what for. The original Teen Court budget will be divided into three separate budgets in order to make accounting for everything quite a bit easier.

Mike added that the numbers have been updated by the Auditor's office since the resolution was presented at Justice. The new figures will be reflected in the resolution that will be presented at the July Board Meeting. Jay asked if there was anything radically different. Mike said it was just a clean-up on the numbers to take matching funds into consideration. Amy added that there is no substantive difference. Jay requested the correct figures be sent to the Finance Committee members and be included in the board packet. Mike said it would be done.

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Susanna Zimmerman and motion carried 5-0.

#### **Workforce Investments**

#### **Macon County Board Resolution Approving Amendment to Workforce Solutions budget for Summer Youth Employment Grant (\$100,000)**

Robyn McCoy explained that new copies of the resolutions had been distributed because she had received the last documentation today. Both resolutions amend the FY2014 budget. It includes two grants, but one program. Initially, the Department of Commerce & Community Affairs Opportunity submitted a premature announcement to our agency that we would receive \$600,000 for the summer youth program. They made a mistake. It is \$500,000 that Macon County will receive for the Summer Youth Program. It is split up into two grants - \$100,000 in the State's 2014 budget and \$400,000 in the State's 2015 budget.

The same grant in the amount of \$485,000 was received last year. This year Workforce will be partnering with Homework Hangout & Youth with a Positive Direction this year. 160 kids between the ages of 16 & 24 will be employed. The majority of them started today at worksites around the county. They will be doing work experience and work habits & attitudes for job readiness preparedness each week.

Patty Cox pointed out an amount error in the first paragraph which Robyn will fix for the board packets.

Motion to approve forwarding to the Full Board with recommendation for approval made by Tim Dudley, seconded by Kevin Greenfield and motion carried 5-0.

**Macon County Board Resolution Approving Amendment to Workforce Solutions budget for Summer Youth Employment Grant (\$400,000)**

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Tim Dudley. Jay asked how many employers were involved. Robyn said she would have the worksite agreements soon and could provide that information at that time. Motion carried 5-0.

**Highway Department**

**Resolution appropriating Motor Fuel Tax Funds for Section 14-00263-00-SM, the 2014 Joint Micro-surfacing Project**

Bruce Bird presented the resolutions.

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Susanna Zimmerman. Jay asked if this firm had been used before. Bruce said there are two firms and both have done excellent work for us in the past. Motion carried 5-0.

**Resolution appropriating Motor Fuel Tax Funds for Section 14-00265-00-GR, the 2014 Guardrail Repair Project**

Motion to approve forwarding to the Full Board with recommendation for approval made by Susanna Zimmerman, seconded by Patty Cox and motion carried 5-0.

**Resolution appropriating Motor Fuel Tax Funds for Section 14-00266-00-PV, the CH 25 Argenta Road Resurfacing Project**

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Tim Dudley and motion carried 5-0.

**Resolution appropriating County Highway Funds for land acquisition services for the CH 30 & CH 41 Connector Project**

Motion to approve forwarding to the Full Board with recommendation for approval made by Susanna Zimmerman, seconded by Tim Dudley and motion carried 5-0.

**CLOSED SESSION**

none needed

**NEXT MEETING –** Monday, August 4, 2014 @ 5:15 p.m.

Kevin Greenfield addressed the Sheriff saying he's done the math and Mr. Buffett has donated about \$1.2 million. He said that is unbelievable and he hoped everyone realizes and appreciates what he does. He asked the Sheriff to pass on sincere appreciation.

**ADJOURNMENT**

Motion to adjourn made by Patty Cox seconded by Tim Dudley motion carried 5-0, and meeting adjourned at 6:00 p.m.

Minutes submitted by Jeannie Durham, Macon County Board Office