

FINANCE COMMITTEE MEETING

August 4, 2014

5:15 P.M.

MEMBERS PRESENT

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

MEMBERS ABSENT

Linda Little

COUNTY PERSONNEL PRESENT

Steve Bean, County Clerk
Rodney Forbes, Public Defender
Amy Stockwell, Auditor
Robyn McCoy, Workforce Investments
Carol Reed, Deputy Auditor
Josh Tanner, Bd of Review, SofA, GIS
Kim Fowler, SofA Office
Ed Yoder, Treasurer
Lois Durbin, Circuit Clerk
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 Chair Ashby, at the Macon County Office Building.

APPROVAL OF MINUTES

Motion to approve minutes of prior meeting (June 30, 2014) was made by Patty Cox, seconded by Kevin Greenfield and motion carried 6-0.

CLAIMS

Motion to approve the claims as presented made by Patty Cox, seconded by Susanna Zimmerman, and motion carried 6-0.

REPORTS

Audit Sub-Committee

No Report

Auditor

Amy Stockwell reported that she was going through the budget proposals that have been turned in and stated that she hopes to have the budget books to the committee by Thursday of next week. Members will be phoned or emailed when they are ready. All departments, except one, should be included in the first book. She reminded members to bring their books with them to the hearings.

Macon County Board Resolution Appointing an Illinois Municipal Retirement Agent for Macon County, Illinois

Carol Reed presented the resolution explaining that with the impending retirement of Ms. Stockwell, it has become necessary to appoint a new authorized agent for IMRF. That requires

approval from the Board. The purpose of the resolution is to appoint her to the position of IMRF Agent.

Motion to approve forwarding to the Full Board with recommendation for approval made by Susanna Zimmerman, seconded by Patty Cox and motion carried 6-0.

Board of Review

Josh Tanner presented the budget explaining that the only real change is the appraisal research line, 7260. He said he had spoken with Chairman Dunn about the County Board Research line. Josh said that anytime they wanted to do an appraisal, they would share the cost. He has asked to increase the BOR line and then there would be an offsetting decrease in the County Board line. That will make it a little easier when the BOR wants to get an appraisal they'll have their own funds and won't have to go to the County Board every time.

Motion to approve forwarding the proposed budget to the Finance Committee Budget Hearing with recommendation for approval made by Patty Cox, seconded by Susanna Zimmerman and motion carried 6-0.

Supervisor of Assessments

Budget Presentation -

Josh Tanner stated that they were able to make the 1% cut that was requested by the Finance Committee. A lot of it came from a decrease in the equipment line. All the employees were given the negotiated 3% raise.

Motion to approve forwarding the proposed budget to the Finance Committee Budget Hearing with recommendation for approval made by Jay Dunn, seconded by Tim Dudley and motion carried 6-0.

GIS

Budget Presentation –

Josh Tanner said they were able to make the 1% cut requested by the Finance Committee through a reduction in equipment.

Motion to approve forwarding the proposed budget to the Finance Committee Budget Hearing with recommendation for approval made by Jay Dunn, seconded by Tim Dudley and motion carried 6-0.

Josh informed the committee that the office is contemplating a change in the assessment notice that the taxpayers get. The difference is that in the past, an assessment notice was sent out that gave the change in assessment if there was one. That figure doesn't translate to anything that means anything to anyone. He explained that the software has the ability to generate an estimated tax bill. He said that he had spoken with the Clerk & the Treasurer. The upside is that when they see the bill amount that means something when they compare it to what they paid last year. The reason for doing this is, for one thing, if they fail to come in and get the senior freeze, the bill will look a lot different. That will trigger them to remember to go in and get the senior freeze. It makes it a little easier to process because the bill has not been

generated. Once the bill has been generated and the actual bill is received, correcting it is a little more complicated causing more paperwork for both the SofA & Treasurer's offices. The other reason is, if you did get reassessed, people don't know how to calculate their bill. If we tell them in the assessment notice, their assessment changed by five or ten thousand, it doesn't translate to them as a dollar amount. Even though the information is on the assessment notice as to how to calculate it, this goes one step further and actually calculates it for them. The downside is that this may not match their actual tax bill. Even though it states on there "estimated tax bill – subject to change" and there is a lot of language here that tells them that this is not the actual bill, it could still be confusing. We get a lot of Certificate of Errors and probably $\frac{3}{4}$ of them are senior freezes. The Certificate of Errors is how a tax bill is corrected after it has gone out. By State Statute, even though the tax bill goes out and it is the taxpayer's responsibility to come in each year to sign up for the senior freeze, the statute grants them retroactive status up until the Treasurer's final sale. This is an effort to get them to pay a little more attention. Kevin Greenfield asked what the cost to change would be. Josh said nothing. The Assessment Notices went out anyway. This just looks different. The only difference is in the bottom right hand corner that says "estimated taxes". The difference between what the estimate is and what the actual bill would be is the tax rate. We don't know the tax rate until the assessment process is done. Once that process is done and the Clerk's Office has done the extension process, they create the tax rate. Then the Treasurer puts the two of them together on the bill. We are using last year's rate – and it clearly says prior 2013 tax rate, but you can put as many disclaimers on things as you want and people just read right past it. When this number does not match their tax bill, there is a chance they're going to be upset or confused. This is not just the County's part. It is the entire tax rate which includes the schools, libraries, parks, and all of them. Josh said he was asking for feedback from the committee. He said it is tough to reduce the senior freeze problem. A postcard is sent out. The deadline is November 1st, but the legislation lets it be retroactive, so the deadline is actually next year sometime. We are making an effort to reduce the Certificate of Errors. Jay asked if a notation could be made on the form about, "Have you come in and filed your senior freeze?" Josh said they could, but that is what is on the back of the bill. He explained that they are currently taking senior freezes, then next month they'll find out who has not filed. If there is a difference of 500 people that filed last year that did not file this year, they send out postcards. He said all of the Townships send out a letter and offer a senior freeze clinic where the SofA staff goes out so seniors don't have to come all the way down town. He said they do a lot of things, but there are still people who don't file. Other townships have gone to this proposed new notice. They say the first year produces a lot of questions, but 3 or 4 years into the program, people like it and they couldn't get rid of it. A lot of times when the tax bills went out, people wanted to appeal their taxes. Once the tax bills go out, it's too late. This notice starts the deadline of 30 days from receipt to file an appeal. If the numbers mean nothing, you ignore it until your tax bill comes. This is trying to get the numbers to mean something to them and unless it has a dollar sign, it doesn't mean a lot to people. Once the notice arrives, the only way to appeal is with the BOR. The Townships and the SofA have already done their parts and no changes can be made except for by the BOR.

Treasurer

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

Motion to approve forwarding to the Consent Calendar with recommendation for approval made by Jay Dunn, seconded by Patty Cox and motion carried 6-0.

Budget Presentation

Ed Yoder explained that the Treasurer's pay is set by the County Board and the rest of the salaries are set by contract.

Line 5695, extra help was increased to \$15,300 by moving \$3,000 over to the general side. He said he would need all of that.

Line 7180, EDP was increased by moving \$1,000 over to the general side from automation. He said he did not increase the general budget from last year.

Line 7195, Training was increased by \$350. He explained that there are 3 conferences that the Treasurer should be attending yearly. This figure has not been changed since 2009 and \$150 is just too short.

Keith Ashby asked Mr. Yoder to explain line 5495, Supervisor of Collections. Ed said this is Linda Stewart who oversees the mobile home payments and general collection of property taxes. Jay Dunn asked if the increase was for the raise. Ed said the raise is whatever the contract gives them. He said it is the same pay as last year except for the increase from the contract for all of his help. Tim Dudley asked if the extra help money is used during tax collection. Ed confirmed and said the due date is coming up September 5 and it is starting to pick up now.

Tim Dudley asked about the increased copy machine number. Ed said it was to cover the maintenance contract cost.

Jay Dunn asked why he moved the \$4,000 from the automation side to the general side. Ed said the extra help was moved to automation several years ago and he was just moving it back over because the automation side is hard to predict how much would be collected. Jay said that in 2013, he had brought in \$36,000. You're predicting only \$32,000 for 2014. You're cutting \$7,000 in expenses, but only shifting \$4,000. He said he didn't see the logic. Ed explained that in the equipment line, there are three bar code scanners that need replacement at \$300 each for \$900 that will come out of the automation side. On the computer upgrade, \$1,700 is owed which Ed said he anticipated paying off by the end of November. This also comes out of automation. Last year the budget for new equipment & upgrades was \$15,500, but only \$12,885 was used. That is \$2,615 that was not spent. This year, Ed said he'd like to get the Tipton System which could be paid off in 2 years. That is \$10,260 for half. The other half can be paid off next year. Jay Dunn asked why the equipment line had been cut then. Ed said he was requesting the Tipton in the equipment line – the scanner & the Tipton in the equipment line - \$12,885.

Jay Dunn said that the committee had requested everybody cut their budget 1%, even though we knew it would be impossible for some offices to even keep it at last year's budget. You are transferring money out of automation and over to general. He said he knew that before it has

ended up at the end of the year where adjustments were made, but to do this right off the start is a problem. Jay Dunn asked Amy Stockwell if she saw issues with the automation budget. Amy said they need to confirm how the revenue is coming in this year, but assuming it ends up at a zero fund balance, she thought you could make expenditures equal to projected revenue which then you could move some expense back from general if you decided to do that as a policy matter. Jay Dunn said he would like to see this be looked at a little more in depth before going to the budget hearing as far as taking money out of automation for expenditures and transferring over to the general fund.

Chair Ashby asked what the committee would like to do. Jay Dunn said he would like for Mr. Yoder to meet with the Auditor and get a little better look at the automation projections and this budget revised by the time it hits the budget hearing taking money & expenses back out of the general fund and trying to at least maintain the budget numbers from last year which is probably impossible to do, but right now it has been raised about \$20,000 and that is too much. We need to get it down as close as we can to last year's numbers. Chair Ashby asked Mr. Yoder if he would work with the Auditor on the budget. Ed agreed.

CITIZEN REMARKS – PUBLIC COMMENT

None

OLD BUSINESS

None

NEW BUSINESS

County Board

Macon County Board Resolution Approving Transfer of Funds in County Board FY14 Budget from Appraisal Expense Line to the Extra Help Line

Jay Dunn explained that the County Board is taking over the Printing & Purchasing Department from the Auditor's office. Someone has been hired and she is working 2 weeks with Julie until her retirement. We need funds to pay the new girl through the end of the fiscal year.

Motion to approve forwarding to the Full Board with recommendation for approval made by Susanna Zimmerman, seconded by Patty Cox. Kevin Greenfield asked if the money shouldn't come out of the Auditor's budget for that person. Jay explained that the Auditor's office would like to hire a Chief Deputy as soon as possible. Kevin asked if that would be someone to take Carol's spot. Jay confirmed and said they were planning to use the money left by Julie's leaving to pay for that new Chief Deputy. Kevin said when Ms. Stockwell leaves and Carol steps up, there should be money available for Carol's replacement. Jay said they would have money for that in the new fiscal year just like he had put in a whole salary and benefit range for the new person in the print shop. Amy said this is for the overlap of time. Jay said he assumed there would be a subtraction from the print shop line. Motion carried 6-0.

Macon County Board Resolution Authorizing Intergovernmental Agreement Regarding the Clinton Landfill Permit

Jay Dunn explained that there have been many, many phone calls & emails about joining this, but he wanted to make sure he understood it and it went through the State's Attorney's Office to check the legal stuff. It went through EEHW. Normal, Champaign, Urbana, the rest of Champaign County, Bloomington, Piatt, Decatur, and Forsyth have all entered into this agreement. We are a little behind on it, but he said he wanted to be sure all the I's were dotted and t's crossed before it got before the Board. It is not to exceed \$7,000. Right now it is approximately \$5,000. He said he put in that if it gets to be more than that, it would have to come back before all the committees.

Kevin Greenfield asked if the Governor hadn't already nixed it. Tim Dudley said it could still be litigated. Yes, the Governor put his foot down, but that doesn't mean they can't litigate it.

Steve Bean asked if they were going to bring it to the Board to levy the tax so we can tax. Jay asked if he was referring to the Mahomet Aquifer. Steve confirmed and Jay said he had not planned to do so. He explained to the committee members that back in 1990 a referendum had been passed to set up a committee for the Mahomet Aquifer Valley Authority, but the Board did not fill those positions. Piatt County passed it at the same time. DeWitt County later joined with Piatt to form the Mahomet Aquifer Valley Authority. This county never did anything and has not been a part of that. He said he gave the information to the RPC to see what their thoughts were on it and see if it's something we should maybe look at down the road. He said he thought we should look at what authority the State Statutes give us to try to protect our citizens for water rights. That's going to be a lengthy process. It has been on the tax bill since 1991, but we've never charged the levy. Piatt charged it one or two years to raise some money. As far as this coalition, Jay said he thought it would be good to join and help fight this.

Motion to approve forwarding to the Full Board with recommendation for approval made by Kevin Greenfield, seconded by Patty Cox and motion carried 6-0.

County Clerk

Macon County Board Resolution Approving Increase in Appropriations in the County Clerk's Election Budget

Steve Bean said that thanks to the City of Chicago's Election Board and the Cook County Clerk needing additional voter registration money, instead of like last year when we got about \$12,000, this year we got nearly \$75,000 from them. It appears with all the money we'll be getting from the state, it should come up to about \$100,000. With the implementation of HB105 and all the additional election costs, since we are going to get more money from the State – in the neighborhood of \$25,000, we are asking for an increase in the revenue line and an increase in the election supply line in the same amount of money.

Motion to approve forwarding to the Full Board with recommendation for approval made by Jay Dunn, seconded by Patty Cox and motion carried 6-0.

Workforce Solutions

Macon County Board Resolution Approving a Budget Amendment for Workforce Investment Solutions FY14 Budget - Rapid Response On-the-Job Training Grant

Robyn McCoy explained that an application had been submitted in March for a stand-alone On-the-Job Training program for dislocated workers who have lost their jobs through no fault of their own. This would reimburse employers 50% of the wages for those workers that they would hire. The total grant is in the amount of \$340,000. \$141,666 will affect FY2014 and the remaining will be incorporated in the FY2015.

Motion to approve forwarding to the Full Board with recommendation for approval made by Tim Dudley, seconded by Kevin Greenfield and motion carried 6-0.

Highway Department

Macon County Board Resolution Appropriating Funds for the Hickory Point Township Spacemark Road Project

Macon County Board Resolution Appropriating Funds for the 2009 Progress City Landscaping Project

Bruce Bird was not present to present.

Circuit Clerk

Macon County Board Resolution Approving Increase in the Circuit Clerk Automation Fund Fee for Fiscal Year 2014

Lois Durbin explained that the Legislators in Springfield passed a bill stating they could charge up to \$25 now. With the funds being lower and the disaster relief back up computer needing \$90,000 in updates. Keith Ashby asked what the change in fees would be. Lois said they would go up \$10 to \$25.

Motion to approve forwarding to the Full Board with recommendation for approval made by Patty Cox, seconded by Susanna Zimmerman and motion carried 6-0.

Macon County Board Resolution Approving Increase in the Circuit Clerk Document Storage Fund Fee for Fiscal Year 2014

Lois Durbin this is the same thing except this will be used for the microfilming they are trying to catch up on. This will also go up \$10 to \$25.

Motion to approve forwarding to the Full Board with recommendation for approval made by Jay Dunn, seconded by Patty Cox. Jay Dunn asked what the projected increase would be. Lois said she is hoping for \$100,000 increase in each fund, but lately there has been an increase in the number of indigent people filing entries of appearance for court and the judges are finding that they can't pay and so fees are being waived. Motion carried 6-0.

State's Attorney

Macon County Board Resolution Approving Increase in Appropriations in the State's Attorney's Budget for Forensic Mental Examination Expenses

Mike Baggett explained that this is an ad hoc resolution regarding the appropriation of monies to be paid to a forensic psychiatrist regarding two sexually dangerous persons petitions before the Circuit Court. These are mandated by Statute and by prior decision of the Board are to be appropriated for as needed. This is for \$5,510 to cover two bills from Dr. Jekyll.

Motion to approve forwarding to the Full Board with recommendation for approval made by Tim Dudley, seconded by Patty Cox and motion carried 6-0.

CLOSED SESSION

none needed

Kevin Greenfield asked if the committee needed to act on the Highway resolutions. Mike Baggett said there was no legal obligation. The Board's rules are not specifically clear as to whether or not committee action is absolutely necessary. He said his advice was that if they go on to the full board, that the full board would only consider these two resolutions by suspending the rules first and considering them under suspension of the rules just so it's clear that they bypassed the normal committee procedure. That would be allowable, not absolutely necessary, but advisable. Jay Dunn said that unless something comes up to change his mind, he has a problem with office holders or department heads not coming to see their resolutions through the whole system. Somebody should have been here to guide this through and answer any questions.

NEXT MEETING – Tuesday, September 2, 2014 @ 5:15 p.m.

ADJOURNMENT

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

Minutes submitted by Jeannie Durham, Macon County Board Office