

**FINANCE COMMITTEE MEETING**  
**May 31, 2017**                      **5:15 P.M.**

**MEMBERS PRESENT**

Jay Dunn  
Kevin Greenfield  
Debra Kraft  
John Jackson  
Tim Dudley

**MEMBERS ABSENT**

Patty Cox  
Greg Mattingley

**COUNTY PERSONNEL PRESENT**

Josh Tanner, S of A  
Bruce Bird, County Highway  
Carol Reed, Auditor  
Ed Yoder, Treasurer  
Mike Baggett, State's Attorney's Office  
Sgt Hollon – Animal Control  
Amanda Fisher, Animal Control  
Kris Horton – Animal Control  
Rocki Wilkerson, Workforce  
Pat Berter, Probation  
Jeannie Durham, County Board Office

**CALL TO ORDER**

The meeting was called to order by Chair Greenfield, at the Macon County Office Building.

**APPROVAL OF MINUTES**

Mr. Dunn made a motion to approve minutes of prior meeting, seconded by Mr. Jackson and the motion carried 5-0.

**CLAIMS**

Motion to approve the report of the finance claims as presented made by Ms. Kraft, seconded by Mr. Jackson and the motion carried 5-0.

**REPORTS –**

***Audit Sub Committee –***

Ms. Reed reported that the audit report has been received. It will be posted to the website soon.

The audit has, again, been submitted to the Government Finance Officers Association to apply for the Certificate of Achievement for Excellence in Financial Reporting, which we've gotten for the last 14 years. The hope is that this one also meets those standards.

There is a lot of good information in the audit book including an Auditor's report, a management discussion and an analysis of what happened during the year as well as a lot of statistical information.

Cathy Mansur from May, Cocagne & King was present. She thanked the members for having them do the audit again this year and said the audit opinion is a clean opinion. The Financial Statements are presented in accordance with General Accepted Accounting Principles. The audit was also done under Government Auditing Standards which is more in depth as far as internal control systems and testing. A single audit was also done under the Uniform Guidance which is more of a test over federal funds. Almost every department under the county has some federal money flowing through it.

Mr. Jackson asked if there is anything we will have to change for 17? Ms. Mansur said there are a couple of issues. As far as the financial statement reporting, you will have to disclose any tax abatements that affect the income of the county. If you have individual agreements with specific people or companies where they have a benefit, it will have to be reported. This is not a TIF District. That is a different thing and will be through economic development, but also, if the City or any of the other governmental bodies have agreements that affect how much money the county gets, it will have to be disclosed. Also, next year, blending certain component units, how they are presented will come into play. Ms. Mansur said she did not think that would bring about any changes for the County as it mainly has to do with non-profits. In 2018, there is another GASB Statement 75 that will come into play and is about reporting post-employment benefits other than pensions. There is already an OPEB (Other Post-Employment Benefits) liability, but they are changing it to be more in line with how we report the pension liability. There will be a lot more disclosures and a much bigger number.

***Auditor – No report***

***Board of Review –***

Mr. Tanner reported that the Board was organized in June so will begin their work by selecting a chairman and adopting new rules for 2017.

***Supervisor of Assessments –***

Mr. Tanner reported that the office is still handling exemptions. The Townships should be turning their work in by June 15<sup>th</sup>. He explained that they have letters of engagement for Whitmore, Oakley, Niantic, Harristown & South Wheatland so they will be performing their work. Some of it is already done and should be finished up in the next month or so. Chair Greenfield asked if they would be sent bills. Mr. Tanner confirmed saying that so far, every bill that has been sent has been paid. Mr. Dudley asked about the charges. Mr. Tanner said the agreement was set up to be charged depending on what quadrennial it was – 1<sup>st</sup>, 2<sup>nd</sup> or 3<sup>rd</sup>. A quadrennial is only every 4 years, so it takes a while to get to the 3<sup>rd</sup> one. They are all past the first stage, some are past the 2<sup>nd</sup> stage. It is still not really recovering what it costs to do the work, but it is recovering more than we were in the past.

***GIS – No report***

***Treasurer –***

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

Motion to approve placing the resolution on the consent calendar of the agenda for the June 8, 2017 Macon County Board meeting made by Mr. Dunn, seconded by Mr. Jackson, and the motion carried 5-0.

**CITIZEN REMARKS – PUBLIC COMMENT - None**

**OLD BUSINESS - None**

## **NEW BUSINESS –**

### ***Probation –***

Mr. Berter made the committee members aware that the State of Illinois currently owes the County \$926,139.40 for probation reimbursements. That is the money that we get from the state for the probation officers. In years past, they have been behind, but they have never been behind at this rate. An email was received today from Chris Boyd who is the Field Coordinator for our circuit. She spoke with Rich Atkins, who is the Assistant Director of AOIC. It looks like they are thinking that by the end of July, we could start receiving payments at a quicker rate than what we have been getting them. An email was sent out to all the directors about 3 weeks ago wanting to know if any counties were moving on this issue as far as requesting departments have layoffs or reduction in workforce.

Chairman Dunn asked what Mr. Berter had heard from other counties as far as layoffs, etc. Mr. Berter said they have not had any and their counties are working with them. He said a payment had been received on March 27<sup>th</sup> for July, 2016. He said some counties have not received any reimbursements for FY17 at all. He said he had spoken with Mr. Baggett previously about legal procedures and the day after that a reimbursement was received from the state. Payments are broken down into salary subsidy, grants & aid, and pre-trial. For July for those 3 sections, payment was received, but as far as the rest of the months that have been vouchered for, payment has not been received. AOIC has sent those vouchers to the Comptroller's Office for payment, and that is where the money is being held up.

Ms. Reed added that the amount due for the probation monies a year ago was \$287,000 and right now, as of May 31, 2017, it is \$926,000. It is a difference of \$638,000 from last year at this time and this year. They are about 9 months behind. Right now, in total for the county, our receivables are about \$2.2 million. This time last year, they were about \$1.7 million. Most of that difference is due to Probation monies.

Chairman Dunn asked if any other counties have sued over this. Mr. Berter said not to his knowledge, but he would find out. Mr. Dunn said he would like to know. He said he is tired of this number going up and up and up. At some point, he wondered where the money was going to come from. Ms. Reed commented that this is all coming from the General Fund, so it is the General Fund that is having to borrow to make ends meet. Mr. Dunn said he would like for Mr. Berter to check and for Mr. Baggett to check with some of the other State's Attorney's Offices too to see if anyone has or is contemplating it. Mr. Berter said that the Probation Association usually spearheads a lot of these actions and he would check with them.

### ***Animal Control***

#### **Macon County Board Resolution Approving the Macon County Sheriff's Office Animal Control Division to Enter into an Agreement with Hill's Pet Nutrition Sales, Inc.**

Sgt. Hollon explained that this would change the type of food at the shelter to a better quality and will also give about a \$10,000 savings.

Motion made by Ms. Kraft, seconded by Mr. Dunn, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

***Highway Department***

**Macon County Board Resolution Approving the Purchase of Right of Way Parcel 1A, 1B, 1 TE 1, 1 TE 2 from Beulah Carara, Edythe Williams, and Kent Williams for a Bridge Replacement in Austin Township**

Motion made by Mr. Jackson, seconded by Mr. Dudley, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

**Macon County Board Resolution Approving the Purchase of Right of Way Parcel 3 and 3 TE from Beulah Carara for a Bridge Replacement in Austin Township**

Motion made by Mr. Dunn, seconded by Mr. Jackson, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

**Macon County Board Resolution Approving the Purchase of Right of Way Parcel 001 and 001TE from David Cribbet for a Bridge Replacement in Pleasant View Township**

Motion made by Mr. Dudley, seconded by Mr. Jackson, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

**Macon County Board Resolution Approving the Purchase of Right of Way Parcel 002 and 002 TE from Beryl Cobery for a Bridge Replacement in Pleasant View Township**

Motion made by Ms. Kraft, seconded by Mr. Dunn, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

**Macon County Board Resolution Appropriating Funds for the 2017 Progress City Rehabilitation Project**

Motion made by Mr. Dudley, seconded by Mr. Jackson, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

**Macon County Board Resolution Appropriating Funds for a Bridge on Drummer Road in Austin Township**

Motion made by Ms. Kraft, seconded by Mr. Dudley, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

**Macon County Board Resolution Appropriating Funds for a Bridge on Nevada Road in Pleasant View Township**

Motion made by Ms. Kraft, seconded by Mr. Jackson, to approve forwarding the resolution on to the full board with recommendation to approve, and the motion carried 5-0.

Chair Greenfield addressed Mr. Baggett, saying that he had seen in the paper that a DeWitt County Judge had appointed a special prosecutor from McLean County and asked if the county

(Macon County) is on the hook for that bill. Mr. Baggett confirmed. Mr. Greenfield asked if Mr. Baggett had any idea what the costs could be or what limitations there are or if she just has an open checkbook. Mr. Baggett said he would not call it an open checkbook. The Statute says that the court can issue something in the nature of what is called a Warrant to the Treasurer, but issue an order directing the county to pay the reasonable costs and expenses of whatever the special prosecutor incurs. We won't know until the case either reaches a certain point or concludes as far as what that invoice will look like, but it would be sent to the court. The Court would then enter an order ordering the county to pay the bill. Mr. Greenfield asked if there are limitations as to what she can spend. Mr. Baggett said it is what the court deems reasonable. Mr. Greenfield went on to say that just before he left as Chairman, an Ethics Commission had been appointed and Mr. Baggett had argued that the State's Attorney is an employee of the State and not the County. Mr. Baggett confirmed. Mr. Greenfield asked, if that is the case, why isn't the state on the hook for this instead of the county. Mr. Baggett explained that it is because the Statute which creates the authority of the court to appoint special prosecutors puts that on the county. It does not matter who the special prosecutor is investigating or what the nature of the special prosecutor's scope of their authority is, a special prosecutor is paid by the county. There are provisions of the Statute which require the court to attempt to attain the services of a public prosecutor. The court addressed that and indicated that the court did not believe a public prosecutor could be found. There may be further action to be taken and may be being looked into by outside counsel on behalf of the county, but at this point, because Mr. Baggett said he works for the State's Attorney which is where the issue arises, he cannot represent the county without creating a conflict of interest. It is being look at, but he said he does not know what, if anything, has come of that at this time.

**CLOSED SESSION** - None

**NEXT MEETING** – July 3, 2017

**ADJOURNMENT**

Motion to adjourn made by Mr. Dunn, seconded by Mr. Jackson, the motion carried 5-0, and meeting adjourned at 5:40 p.m.

Minutes submitted by Jeannie Durham, County Board Office