

FINANCE COMMITTEE MEETING
December 4, 2017
5:15 P.M.

MEMBERS PRESENT

Kevin Greenfield
Jay Dunn
Debra Kraft
Greg Mattingley
John Jackson
Tim Dudley
Patty Cox

COUNTY PERSONNEL PRESENT

Mike Baggett, State's Attorney's Office
Carol Reed, Auditor
Ed Yoder, Treasurer
Andrew Burge, Treasurer's Office
Bruce Bird, County Highway Engineer
Josh Tanner, S of A
Rocki Wilkerson, Workforce Investments
Lt. Tony Brown, Sheriff's Dept
(arrived @ 5:)
Jeannie Durham, County Board Office

MEMBERS ABSENT

CALL TO ORDER

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

APPROVAL OF MINUTES

Mr. Jackson made a motion to approve minutes of the last meeting, seconded by Mr. Mattingley and the motion carried 7-0.

CLAIMS

Motion to approve the report of the finance claims as presented made by Mr. Jackson seconded by Ms. Cox, and the motion carried 7-0.

REPORTS

Audit Sub-Committee – No report

Auditor

Ms. Reed reported that last year the County had been forced to leave Travelers for general liability insurance, so we went with a new company, Britt which is part of Lloyds of London. Now, it is renewal time and the good thing is that the premiums are the same. There is plenty in the budget to cover it. Things will remain the same for next year. We have a self-insure retention of \$100,000 and the next \$4.9 million is insured with Britt. Then there is a \$10 million umbrella excess liability on top of that with Allied World. Ms. Reed said she felt that we were set for next year.

Chair Greenfield asked when Ms. Reed would know how much money the office holders had left over. He said that they had been about \$560,000 short of being balanced for this year. Ms. Reed said the office is in process of posting the November payrolls, but probably in the next day or two.

Board of Review

Mr. Tanner reported that the board is still working. The last scheduled day is January 24th so they should be done by then.

GIS – No report

Supervisor of Assessments -

Chair Greenfield asked if Mr. Tanner could put some figures together for the townships so they could get some financial figures together and the committee can act on it, possibly at the January finance committee meeting. Mr. Tanner said he could be ready.

Treasurer

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

Ms. Cox made a motion to forward the resolution on to the Macon County Board Consent Calendar for the Thursday, December 14, 2017 board meeting, seconded by Ms. Kraft, the motion carried 7-0.

Chair Greenfield announced that he had pulled a resolution from the agenda for this month that Mr. Yoder had to amend his budget. Mr. Greenfield said it would be discussed at the end of this meeting.

Citizen Remarks – None

OLD BUSINESS- None

NEW BUSINESS –

State's Attorney's Office

Macon County Board Resolution Amending the State's Attorney's FY2018 Budget for Elder Victims Crime Unit

Mr. Baggett explained that this is a clean up. After the budget was passed from Finance on to the Display Budget, they had finalized their negotiations with the Investigator's Union. It included, during the term of the 3 year contract, a one time, during the term of the 3 year contract, a one time 3.3% raise for both employees for FY18. There will be no raise next year. The results are a very minor dollar amount reflected in the resolution. This is one of the grant unit investigators, so there is no additional expenditure necessary out of county funds.

Ms. Cox made a motion to approve forwarding on to the full board with recommendation to approve, seconded by Mr. Mattingley, and the motion carried 7-0 .

Macon County Board Resolution Amending the State's Attorney's FY2018 Budget for Acceptance of Opioid Prosecution Grant from the Howard G. Buffett Foundation

Mr. Baggett explained that this is \$540,000 grant spaced out over 3 years. It is an indication non-renewable grant at the end of the 3 year period. That will be \$180,000 per year. This resolution appropriates funds for the first year and will pay for 1 senior assistant state's attorney and one para-legal salaries and fringes for both. A para-legal is higher than an administrative assistant and is very highly skilled who typically holds at least an associate's degree or sometimes a bachelor's degree and a certification as a para-legal.

Mr. Dudley made a motion to approve forwarding on to the full board with recommendation to approve, seconded by Ms. Kraft, and the motion carried 7-0.

Highway Department

Macon County Board Resolution Approving the Purchase of Two Tandem Axle Diesel Dump Trucks

Mr. Jackson made a motion to approve forwarding to the full board with recommendation to approve, seconded by Ms. Cox, and the motion carried 7-0.

Macon County Board Resolution Appropriating the Purchase of Right of Way from the John L. Rotz Trust for the CH21 Kenney Road Bridge Replacement Project

Mr. Jackson made a motion to approve forwarding to the full board with recommendation to approve, seconded by Ms. Cox and the motion carried 7-0.

Macon County Board Resolution Approving the Purchase of Right of Way from the Pamela J. Alsop Trust for the CH21 Kenney Road Bridge Replacement Project

Ms. Kraft made a motion to approve forwarding to the full board with recommendation to approve, seconded by Ms. Cox and the motion carried 7-0.

County Board

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

Mr. Dudley made a motion to approve forwarding to the full board with recommendation to approve, seconded by Mr. Jackson, and the motion carried 7-0.

Macon County Board Resolution Authorizing the Issuance of not to Exceed \$10,000,000 in Aggregate Principal Amount of Revenue Bonds, Millikin University, in one or more Series; Authorizing the Execution and Delivery of all Related Documentation; and Authorizing and Approving Certain Related Matters

Mr. Jackson made a motion to approve forwarding to the full board with recommendation for approval, seconded by Mr. Dudley.

Ms. Cox asked about what buildings this pertained to. Mr. Scott Garver was present and explained that it would be for the demolition of a university center and then for a brand new facility of about 50,000 square feet. The motion carried 7-0.

Chairman Greenfield asked Mr. Yoder to explain his resolution that was pulled from the agenda. Mr. Yoder said he wanted to introduce his new Chief Deputy first. He said he had started November 20th. He asked Mr. Burge to address the committee.

Mr. Andrew Burge introduced himself as the new Chief Deputy and gave a brief background about himself. He explained that he is a 5th generation Macon County resident. He said he was born and raised in Mt. Zion, graduated from Mt. Zion High School in 2010, graduated from Millikin University with a Bachelors in Management in 2014 and has been employed since then. He was at Walgreens, then at Sherwin Williams. His dad is a banker who has spent 99% of his career in banks around Macon County. He is married and lives in Mt. Zion. His wife is a teacher at Warrensburg High School. He explained that they are local.

Chair Greenfield addressed Mr. Yoder saying that he may have misunderstood, but he didn't think so. He commented that there is no question that this is a very nice young man, but he had thought that they were going to go through Rocki (Ms. Wilkerson with Workforce Investments) to do the interviewing and testing. Mr. Yoder said that he had wanted to use Workforce and he had contacted Workforce before . . . Mr. Greenfield interrupted, saying that Workforce is Rocki. Mr. Yoder agreed, continuing on saying that he had wanted to use that agency as a contact for potential applicants; he did not want to put an ad in the paper or use other avenues of advertisement for this position. Mr. Greenfield said that in the meeting that he, Mr. Yoder, Chairman Dunn, Ms. Reed, Ms. Mansur and Ms. Wilkerson had, they were all in agreement that Rocki would put an ad in the paper, take the applications, go through them and test, and then Mr. Yoder and Ms. Wilkerson would pick out the best candidate. Mr. Yoder said that he was not aware of a test for a Chief Deputy. He said he had interviewed four of the applications that were submitted and had seen the resumes on the other two and he did confer with Rocki at the October Finance Committee meeting by showing her, while the meeting was going on. He said she looked over the application of Mr. Burge. He said he had made a comment that he wanted to interview that person and she agreed with him. That is where that was left. Mr. Yoder repeated that he was wanting to use Workforce to get the applications. He said again that he was not aware of any test where you can test for a Chief Deputy. He said he was impressed with the idea of the business degree . . . Mr. Greenfield said the test that he thought they had talked about was, because according to Ms. Mansur, and everyone agreed including Mr. Yoder, that they needed someone with accounting abilities, bookkeeping abilities, and things of that nature which is what she was going to interview and test for. He asked Ms. Wilkerson if that wasn't what they had talked about or if he was missing something. Ms. Wilkerson said she was supposed to test, assess and interview. Mr. Yoder agreed that that is what they had talked about. Mr. Yoder reminded them that Ms. Mansur had told them at the meeting that they would be hard pressed to get someone at \$50,000 with accounting background. He said that two days ago he had been talking with a banker at Soy Bank who told him that the daughter of someone who worked at his bank had just graduated with an accounting degree and had been hired at \$60,000. He said that this hire is a lot less than \$50,000 and he thought that with his ties to the community and with Millikin being an excellent institution of education, and then he said he

had found out after the fact that his twin brother, Nick works for the Environmental side. He said he had never made that connection. He did not know that. Chair Greenfield commented that he didn't know what difference that made. Mr. Yoder went on saying that during the whole process Mr. Dunn had told him that he (Mr. Yoder) would still make the decision at the end and he had made the decision to hire Mr. Burge. Mr. Greenfield said that he wished they had known that he was going to do that because Ms. Wilkerson wouldn't have put in all the time and effort that she had put in. Mr. Yoder said he had sent out emails to everyone when he made the decision. Chair Greenfield reminded him that the committee's agreement with him was that to fund the position, we would go through Workforce. Mr. Yoder said that his application had come through Workforce. Mr. Greenfield said it was along with 8 others. Mr. Yoder said he had 6 at the time and was not aware of the other two. Mr. Dunn said he agreed with Mr. Greenfield in that they had all met and agreed to go through Workforce and after that meeting, Mr. Yoder had stated his concern about being a part of the hiring process. Mr. Dunn said he had assured him that after Rocki and her people tested, interviewed and normally they narrow them down. He said he thought they had 8 applicants and they would have probably have narrowed it down to three or four and then Mr. Yoder would have been a part of the interview process and then indeed make the decision of who he wanted. That is the context of how Mr. Dunn said he had told Mr. Yoder that he could hire whoever he wants. He told Mr. Yoder that obviously he could hire whoever he wants but he felt like he did not use the process that he (Mr. Yoder) had agreed to. Mr. Dunn said that in looking through the resume's, there are several of them that he would have thought would have warranted looking into more and probably be a part of the interview process. He said he has nothing against the person that was hired, but all he could see in his background was working at Sherwin Williams and he isn't sure what work he did there. He said he didn't know if he sold paint or was involved in the accounting and finance process or what, but in looking at the other candidates, they definitely show experience in stuff that he thought you would want to look for in a Chief Deputy. Chair Greenfield asked for further comments from the committee. Mr. Jackson said that from an eye level standpoint, it looks as if the whole process was circumvented at the end of the day. Mr. Yoder said this all started September 3rd. Mr. Dunn had asked if he had someone lined up for Chief Deputy and he had said no, he wanted to get in touch with Workforce and so we have a place for applicants to send their resumes. Mr. Yoder said he had been getting phone calls and emails from banks wanting to know about the continuity of the Chief Deputy position because they knew Cherie was going to retire on the 22nd. He said he had assured them that he was working on the process, but it takes time to get somebody hired in the position. He said that Mr. Dunn had said that if he could get someone hired, they could get this resolved before the final budget meeting in November or we could do it on December 4. Mr. Yoder said he had gotten someone hired and he said he wasn't aware of a specific test for Chief Deputy. He said he did not know, but he did know that other office holders had hired Chief Deputies on their own and didn't go through Workforce. He said he had wanted to do that because he had not had anyone in mind at that point because nobody in the office did not want that job because they would have to leave the union. That was a drawback because Mr. Yoder said that if he leaves office, the next Treasurer comes in and fires that person. This has happened in the past on different occasions. So, he is at will. He is not union. The other three didn't want anything to do with it for that reason. They did not want to leave the union to be Chief Deputy and be unprotected that way. Mr. Jackson said he gets what Mr. Yoder is saying, but it just seems like you should use people that specialize in something to assist you in making those decisions.

Mr. Greenfield asked if the three people that are in the office are all negotiated employees. Mr. Yoder said they are all union employees, some with business degrees. Mr. Greenfield clarified, asking if they are negotiated and have a bargaining committee that negotiates. Mr. Yoder said that is correct. Mr. Greenfield asked if there was anywhere in their bargaining agreement about giving bonuses or pay upgrades. Mr. Yoder said that when the new contract was approved, there was a bonus in there for them for a sign-up bonus. Chair Greenfield asked if that was what Mr. Yoder had just given them, what the contract said he had to give them. Mr. Yoder said he gave them that – yes, what the contract said for their new pay. Chair Greenfield asked if that was it. Mr. Yoder said the other one, for the first time ever, was what was left over in Cherie's payline divided by three and paid to the three employees as a bonus thing. That had nothing to do with the union contract. There is no way that money could be carried forward into the next year. Mr. Dunn said he could have returned it to the general fund. Mr. Greenfield said that was how they were going to balance out the \$560,000 shortage. Mr. Yoder said that about 6 weeks ago, he had turned in about a \$35,000 payment to the general fund because of a state law about unclaimed bonds. It was 7 years. They just reduced it to 5. Lois Durbin had contacted him and said they had this money sitting and it could be turned over to general revenue. That process was worked out and Mr. Yoder said he was able to put \$35,000 back in general fund. He said he is not yet balanced on the tax sale. It is going to run between three and a half to \$400,000 that he said he would be able to put in the general fund on the interest that had been collected from past due tax accounts for the year. Mr. Jackson asked, from the state's perspective, are we looking at anything the auditors might come in and say that we've overstepped. Ms. Reed said not that she is aware of. Chair Greenfield said he was not following Mr. Yoder about the \$400,000 going back to the general fund. He asked if the Treasurer had \$400,000 that he would be redepositing into the general fund. Mr. Yoder said that was for the year, but when he was able to get his final disposition finalized, which is not done, but last year, it ran around \$380 some thousand and this year, it is going to be somewhere between \$350 to \$400,000 that will go to the general fund. Chair Greenfield asked for clarification from Auditor Reed. She said she was not sure and asked Mr. Yoder if that was from the tax sale. Mr. Yoder said it is the interest collected on past due tax accounts. When people come in on the second installment and they haven't paid the first, and they are already late on the second, there is interest added on. Ms. Reed asked if some money had been budgeted for that for income. Mr. Yoder said he did not believe they had. It gets put into the general account. Chairman Dunn asked if it is something that is dealt with every year. Mr. Yoder said yes. There is not a separate line item for it and he did not think they budgeted for it. He said he could look at last year and know to the penny what had been turned over to the general after the year was over.

Mr. Dudley asked for clarification, saying that this was the first he had heard of some of this. He asked, when Cherie retired, obviously she did not use her employment line because she did not stay the whole year, correct? Mr. Yoder confirmed, saying yes. Mr. Dudley continued asking Mr. Yoder if he had taken what was left in it and split it between three employees. Mr. Yoder confirmed. Mr. Dudley asked if it was for a bonus. Mr. Yoder said yes, but he couldn't do nothing with the money. Nobody didn't say he could do anything with it. Other Treasurers done that in the past. It is the first time Mr. Yoder said he ever done it. There are other offices in this county that has done that this year also. Mr. Dudley said that anytime you don't use the budget, you can return it to the general fund. He asked Ms. Reed for confirmation on it. Ms. Reed said that what is not used goes back in. Mr. Dudley commented that it can go back to the

general fund and the taxpayers and to the deficit that we are running. He said his question is since they got a bonus and a raise in their contract, he didn't understand Mr. Yoder's need to take what was left of Cherie's line and give them bonuses. Mr. Yoder said that the three had worked a lot of time trying to get . . . Mr. Dudley asked if he didn't have extra help. Mr. Yoder said he had some extra help, but there was a lot of stuff going on. Mr. Dudley agreed, but said when you have a lot of stuff going on, don't you bring in extra help? Mr. Yoder said he had brought in some, but they can't do it all. They can't do every function what the other three is doing. They can do certain things. Mr. Dudley said he wouldn't disagree with part of what Mr. Yoder is saying, but he is having a hard time with someone just taking liberty on a budget line and doling it out the way they want to. That money was for Cherie's salary, but if Cherie retired or left, then that money goes back into the general fund. Mr. Yoder said if she hadn't retired, it would have been used and it would have been gone anyway. Mr. Dudley said she did retire.

Chair Greenfield said there is also a pay upgrade and asked what that was. Mr. Yoder said that it was for the extra time that Linda and Craig spent getting the tax sale ready. The Holiday pay was for Columbus Day when they were both in the office working on the tax sale on their day off. It's kind of confusing. Chairman Dunn asked Mr. Yoder if he was there with them. Mr. Yoder said not that day. No, but he seen their time card and Craig had said they were both going to be there. Mr. Yoder said he had no reason not to believe them because he did not think it was Linda's or Craig's idea to just come in on a holiday to work otherwise. With Cherie gone, it creates a lot of extra work that has to get done.

Chairman Dunn said that in looking at the big picture, Mr. Yoder had turned in a budget at least 3 times, if not 4, and it was sent back because too much was being put into the budget for 2018, which Mr. Yoder had originally asked for, but yet, there's money left over so it's just given out in bonuses. It looks like the more money we give, that will be more money to give for a bonus next year. Mr. Yoder said he did not anticipate doing that again. That was a one time thing. Mr. Dunn continued, that at the same time, he had offered free help, which took a couple of weeks to get started. They worked a few days and then Mr. Yoder had sent them back and now part time help is being hired. He said he was curious why he could not utilize free help. Mr. Yoder said the part time help is done. One person came in through the 30th of November and that was it. Mr. Dunn asked again why Mr. Yoder would not utilize free help. Mr. Yoder said it was because he had Drew come in. Mr. Dunn asked what that had to do with it. Mr. Yoder explained that he was taking over some of the duties that Laura was doing and he did not feel that she should be there when she should be in the Print Shop at that point. Mr. Dunn said that Jeannie had been taking care of the print shop so he could give some free help. Mr. Yoder said she had come in 2 days a week. Mr. Dunn said she had worked 6 days. Period. And then she was let go. Mr. Yoder said he had let her go after the tax sale. That was a short week with the tax sale on Monday, the 20th. Chairman Dunn said he still did not understand why Mr. Yoder would not take free help. Mr. Yoder said he would still take free help. Mr. Dunn said if Mr. Yoder had been working with her and training her more then next year when the people are lined up outside the door to get waited on because you won't help them, then Laura could help them. He asked if that is that not true. Mr. Yoder said he could have Laura come in next spring if Chairman Dunn wanted her over there. Mr. Dunn asked why he wouldn't have her there today, teaching her how to do it today. Why wait? Mr. Yoder said he

just felt that she should go back to the print shop. He said if Mr. Dunn wanted her back over there, he would be more than glad to let her. Chairman Dunn said he wanted to feel reasonably safe that Mr. Yoder knows how to run his office. Mr. Yoder said he felt that he can. Mr. Dunn asked if Mr. Yoder is able to fill in for any position there. Mr. Yoder said not every position, but he could do a lot of it.

Chair Greenfield asked if anybody else had questions. There were none. He said he thought this was something the Finance Committee was going to have to kick around and decide if and how they were going to fund this position.

CITIZEN REMARKS – PUBLIC COMMENT - None

CLOSED SESSION - None needed

NEXT MEETING – January 29, 2018

ADJOURNMENT

Motion to adjourn made by Mr. Dudley, seconded by Mr. Jackson, motion carried 7-0, and the meeting adjourned at 5:50 p.m.

Minutes submitted by Jeannie Durham, County Board Office