

**FINANCE COMMITTEE MEETING**  
**February 26, 2018**  
**5:15 P.M.**

**MEMBERS PRESENT**

Kevin Greenfield  
Patty Cox  
Tim Dudley  
John Jackson

**MEMBERS ABSENT**

Jay Dunn  
Debra Kraft  
Greg Mattingley

**COUNTY PERSONNEL PRESENT**

Ed Yoder, Treasurer  
Mike Baggett, State's Attorney's Office  
Carol Reed, Auditor  
Joe Moretti, Highway Dept  
Josh Tanner, S of A  
Lt. Jon Butts, Sheriff's Department  
Rocki Wilkerson, Workforce  
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. Dudley made a motion to approve minutes of the January 29<sup>th</sup>, 2018 meeting, seconded by Ms. Cox and the motion carried 4-0.

**CLAIMS**

Motion to approve the report of the finance claims as presented made by Ms. Cox seconded by Mr. Jackson and the motion carried 4-0.

**REPORTS**

***Audit Sub-Committee –***

The outside auditors are still working. They were here at the County Office Building for a week or two, went to the Health Department for a week, and are now back here this week. Work is progressing. They have mentioned that the change in the software package in the middle of the year has caused them some extra work.

***Auditor***

***Macon County Board Resolution Approving Transfer within the Sheriff's FY17 Budget***

Ms. Reed explained that she has been working with Lt. Butts. It is a bucket resolution due to being over on some lines and under on others. This cleans up last year's budget

Ms. Cox made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Board of Review***

Mr. Tanner reported that the BOR would have one final meeting this week on Wednesday for cases and then will close out their books on March 14<sup>th</sup>. There has not been too high of a

caseload. There were some larger cases, but they've been using the appraisal line to purchase appraisals. That has been working well.

**GIS – No Report**

***Supervisor of Assessments –***

The year for this office is just beginning. As the weather improves, staff will be out in the field taking care of the townships that under contract. Some new contracts were signed this year. They are a little closer to the break even point as far as our costs versus what was being charged. That has been helpful. Mr. Tanner said the office is not soliciting townships for the work. When they come to the office, there is a contract in place and the office is willing to do the work for them. The current contract is more expensive for them than the previous one.

Ms. Cox asked how many townships the office has that they do the work for. Mr. Tanner explained that under contract now and approved by the County Board and the township is Whitmore. Long Creek's will come up at the next County Board meeting. Some townships remain under the old contract because they did not want to do a four year contract. They can't be forced to. The preference is the four year contract because it is more revenue. As the quadrennials come up, a contract would be good. In a non-quadrennial year, there is not that much work for those little townships.

***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, March 8, 2018 board meeting, seconded by Mr. Jackson, the motion carried 4-0.

**Citizen Remarks – None**

**OLD BUSINESS- None**

**NEW BUSINESS –**

***County Board***

***Macon County Board Resolution Adding Territory to the Decatur Macon County Enterprise Zone – Decatur Memorial Hospital***

Mr. Dudley explained that there had been some questions at the EEHW committee meeting. Since Decatur Memorial Hospital's name was on the resolution, and since DMH is already a non-profit and they do not pay any sales or property taxes. They do have properties around town that they lease and some other entities own that they pay taxes on. If DMH owns it directly, they don't pay taxes. There was a question as to why there was a need for these small properties to be put into the Enterprise Zone when the zone is for a property tax abatement over 5 years that is incrementally done at 100%, 80%, 60%, 40%, & 20%. That means the first year they get 100% of their property taxes back, the second year they get 80%, and so on. Also, any

sales tax on any goods that are bought to build the structure are sales tax free if done in conjunction with a contractor. That is where this becomes eligible because the contractor, which is unnamed at this point, will be building the building for DMH and they are the ones that will reap the benefits not DMH. There were some questions about some issues about after the 5 five years if DMH may purchase the building back from the contractor. Obviously there is nothing you can do about someone buying and selling a building anytime they want to. The question comes into play about the money they've been given through Enterprise Zone rebates. You do that to spur growth and to recover it on the back end after the building is up and running and the rebates are over and you hope to collect taxes from that. The fear is that after the 5 years, a non-profit like DMH could come in and buy the property and no tax would be collected. EEHW went ahead and passed it because it was looked at as a \$16 million investment in the building and the possible hiring of 90 people kind of outweighed that, but there are other governmental entities that are looking for fall back. Mr. Dudley said he was not sure if anything could be done because the Enterprise Zone is a state mandated incentive. The Enterprise Zone has to be expanded by the State of Illinois, Department of Commerce and Economic Opportunity. They have the final decision on it. He questioned Mr. Baggett and asked him to look into whether the county could put some kind of a claw back on it if it was sold before the 5 years was up or if some kind of a time specification could be put on it before it could be sold. Mr. Dudley explained that Mr. McCrady had been at the EEHW meeting and answered questions. He encouraged everyone to read the lengthy minutes. This can be amended at the County Board level if necessary. As presented, Mr. Dudley said he would like to see it passed, but if some sort of a claw back is decided upon, he would like to see some of the other governmental bodies do it too. There is time to talk it over as the County Board meeting is not until March 8<sup>th</sup>.

Chair Greenfield asked if this was not a group. Mr. Dudley confirmed saying the Enterprise Zone Board consists of representatives from the City of Decatur, Macon County Board, Long Creek, Forsyth and Mt. Zion. Those are the five entities that make up the Enterprise Zone Board. It is administered by the EDC. It used to be administered by the City of Decatur. Mt. Zion, Long Creek, and Forsyth were brought on board because the Enterprise Zone used to be only in the boundaries of Decatur. Now it is stretched out to those cities and they have been brought in as part of the team to make the decisions.

Mr. Baggett clarified, saying that even if all five of the parties to the intergovernmental agreement agree to add these into the Enterprise Zone, it is still subject to final approval by the State. They have the absolute right to say no.

Mr. Dudley said he was just asking that the board keep an open mind on this and he would have Mr. Baggett do some research on it.

Mr. Dudley made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Ms. Cox and the motion carried 4-0.

### ***Highway Department***

### ***Macon County Board Resolution Approving Macon County Board Resolution Approving the 2018 Sign Bid***

Ms. Cox made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Dudley and the motion carried 4-0.

***Macon County Board Resolution Approving the 2018 Sign Blanks Bid***

Mr. Dudley made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Approving the 2018 MFT Culvert Bid***

Mr. Jackson made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Dudley and the motion carried 4-0.

***Macon County Board Resolution Approving the 2018 Non-MFT Culvert Bid***

Mr. Dudley made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Appropriating Funds for the CH 30 and CH 41 Realignment Project***

Mr. Jackson made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Ms. Cox and the motion carried 4-0.

***Macon County Board Resolution Approving a Jurisdictional Transfer Agreement with South Wheatland Township***

Ms. Cox made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Approving a Jurisdictional Transfer Agreement with Blue Mound Township***

Mr. Dudley made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Appropriating Funds for the Kruse Road Bridge Project***

Mr. Dudley made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Approving an Intergovernmental Agreement with the Village of Niantic on the Niantic Road Reconstruction Project***

Ms. Cox made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Approving the Purchase of Right of Way Parcel from Michael and Vicky Wehr for the CH 57 Dalton City Blacktop Bridge Replacement Project***

Mr. Dudley made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Approving the Purchase of Right of Way Parcel from Glenn and Esther Williams for the CH 57 Dalton City Blacktop Bridge Replacement Project***

Mr. Dudley made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson and the motion carried 4-0.

***Macon County Board Resolution Approving the Purchase of Right of Way Parcel from Samuel and Jaci Bruce for the CH 57 Dalton City Blacktop Bridge Replacement Project***

Mr. Jackson made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Ms. Cox and the motion carried 4-0.

**MOTION TO GO TO CLOSED SESSION -**

Motion to go to closed session pursuant to 5 ILCS 120/2( c) 11 regarding discussion of litigation in a pending case which involves the county made by Mr. Dudley, seconded by Mr. Jackson and the motion carried 4-0.

**RETURN TO OPEN SESSION**

**NEXT MEETING –** April 2, 2018

**ADJOURNMENT**

Motion to adjourn made by Mr. Dudley, seconded by Mr. Jackson, motion carried 4-0, and the meeting adjourned at 5:55 p.m.

Minutes submitted by Jeannie Durham, County Board Office