**FINANCE COMMITTEE MEETING**
**October 1, 2018**
**5:15 P.M.**

**MEMBERS PRESENT**
Kevin Greenfield
Jay Dunn
Patty Cox
John Jackson
Greg Mattingley
Debra Kraft
Tim Dudley (arrived @ 5:30 p.m.)

**COUNTY PERSONNEL PRESENT**
Ed Yoder, Treasurer
Sgt Matt Reynolds, Animal Control
Kris Horton, Animal Control
Carol Reed, Auditor
Lisa Wallace, Auditor's Office
Josh Tanner, S of A

**MEMBERS ABSENT**

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. Jackson made a motion to approve minutes of the 9/17/18 Budget Hearing #5 Meeting, seconded by Mr. Mattingley and the motion carried 6-0.

**CLAIMS**
Motion to approve the report of the finance claims made by Mr. Jackson, seconded by Mattingley, and the motion carried 6-0.

**NEW BUSINESS –**
Animal Control
***Macon County Board Resolution Approving Intergovernmental Agreement with the Village of Bement Regarding an Animal Housing Program***

Sgt Reynolds explained that about a month ago he had been approached by the Village of Bement because they were looking for a place to house their animal control animals. Bement has about 1,700 people. They are about 25 miles away. There may be about 5 to 10 animals a year. They provide the transportation and we only provide the housing.

Ms. Kraft made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Jackson. Ms Cox asked the purpose for this and if their county does not have room for them. Sgt Reynolds explained that it is a small village and they do not have their own facility. The County has a privately owned shelter located in Monticello that jurisdictions can take their animals to, but it is very small. Chair Greenfield asked about liability and if Mr. Baggett and the State's Attorney's Office had looked the contract over. Sgt. Reynolds confirmed saying that Mr. Baggett, the Village Attorney, Village President and everyone had agreed. If our County Board approves, their next board meeting is November 13 in Bement where they will vote on it. Mr. Dunn asked about the charges. Sgt Reynolds referred to the fee structure in the resolution saying that there are intake fees if they were to

deliver an animal, which they are providing all of the transportation, in normal business hours, there would not be an intake fee. If it was after hours, it would be $40 per animal or $60 if it occurred on a Holiday. There is a minimum flat rate of $69 for housing if the animal were not reclaimed and it were to be put up for adoption after a 7 day period. It would be $199 if the animal would have to be euthanized. If the Village agrees to keep the animal there after the 7 day period, it would be $7 per day above and beyond the flat rate of $69. If an owner were to come and reclaim the animal, the Village would not be responsible and that would be put on the owner. That could be anywhere from $30 to $119. They are only estimating about 5 to 10 animals a year and the estimated income is about $500 to $700 per year. Chair Greenfield asked what would happen if our facility were full. Sgt Reynold explained that that has not happened since he has been there. The shelter can house about 300 animals. If that were to occur, we would have to make room or turn the animal away. That is not in the contract, but some type of arrangements to accommodate would have to be made. The motion carried 6-0.

**REPORTS**

***Treasurer***

***Macon County Board Resolution Approving Increase in Appropriations in the Treasurer's Office***

Motion to approve forwarding the resolution on to the full board with recommendation to approve made by Mr. Dunn, seconded by Ms. Kraft The motion carried 6-0.

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

Mr. Mattingley made a motion to forward the resolution on to the Macon County Board Consent Calendar agenda for the Thursday, October 11, 2018 board meeting, seconded by Ms. Cox, the motion carried 6-0.

***Board of Review***

Mr. Tanner reported that the vacancy had been filled with Brittany Lamb who was sworn in by the Clerk and they started working last week. There are just an average amount of cases so far.

***GIS*** –

Mr. Tanner reported that he would have a resolution next month. The database has not been upgraded since it was purchased. The hardware has been updated and there have been incremental updates but the model it is based on has gotten quite old. So, Mr. Tanner said he has had two venders submit a bid. This would come out of the GIS fund. He said he also needed a little guidance. He explained that he has two bids from companies that are in Illinois. There are none in Macon County that do this kind of work. They are pretty much the only companies big enough and capable enough to do this. He said he would have to go outside of the state for a 3rd bid. He asked if that was something the committee members would like for him to do. Chair Greenfield said they need to get the best and cheapest and asked Mr. Tanner to pursue a 3rd bid. A fee is taken in to cover this. The fee was increased a couple of years ago. WE have a year's worth of data, so the income and expenses are now flat. There is a reserve and since income and expenses are flat, it's time to look at some of these bigger projects. He

said he would feel a little more comfortable spending out of the reserves if need be. Ms. Cox asked about a ballpark figure of what they might be expecting. Mr. Tanner said he is looking at between $30,000 and $45,000. He said he could not consider anyone that has not done business in Illinois because they will need to know that, but will look at someone that is not based in Illinois.

He said that the County Clerk will probably come before the O&P and Finance Committees at some point in time because the state has dropped some money for fiber security in regard to the elections. He said they intend to use some of that money. He said they had received a letter saying that the state had money and were going to reimburse, but who knows. The money will eventually need to be spent because the election will get here long before the money ever probably does.

***Supervisor of Assessments –***
Mr. Tanner reported that all of the assessments will be published and then all the notices will be mailed. That will begin October 7th. It will be in the Sunday paper. That will start the clock for the 30 days to file an appeal which will be November 7th. 30 days is actually November 6th, but since the offices are closed that day, it will be extended to November 7th.

***Auditor***
Ms. Reed explained that she had requested a letter from Judge Webber because when the State's Attorney gets an increase, the Public Defender is to follow along and get an increase also. The State's Attorney got a 2.2% COLA increase, so a new form has to be filled out to get reimbursed because the state reimburses us 66 2/3% of the Public Defender's salary. They want to know that we are in fact, paying the new wage. She said she wanted to let the committee know that Judge Webber did send a letter saying that we are to pay 90% of the State's Attorney's wage effective July 1. The Public Defender's salary goes from $149,000 to $153,000.

***Macon County Board Resolution Approving Proposal from May, Cocagne and King for the 2018 and 2019 Audit***
Ms. Reed explained that they had asked for a quote this year and it is going from $92,000 to $95,000 for the main audit which is 3%. This is a 2 year contract with the same price for both years. The Audit Sub-Committee felt this was reasonable.

Mr. Mattingley made a motion to approve the proposed budget for Display, seconded by Ms. Kraft, and the motion carried 7-0.

***FY19 Budget Presentations:***
***Auditor's Office***
Ms. Reed explained that the Auditor's Office budget is about as trim as it can be gotten. It includes a $650 increase for union employees per contract and $650 for the Chief Deputy. The total increase was $2,189 in salaries. Some costs are shared with the insurance fund. There are reductions in some of the categories, but Ms. Reed said she could not make up for the $2,189 in salaries. The bottom line on the Auditor's budget is $814 more than last year, but the HR portion has been decreased and is $496 less. With both of those combined, the next increase in

the budget is $318. Basically, except for the salaries, the budget is the same as last year. There is no budget for equipment this year as they will be getting new desktops from the Building Commission Surplus and that is already in this current year's budget. Also, 40% of the HR position salary is general fund while 60% is insurance fund because that person is responsible for the work comp.

Mr. Jackson made a motion to approve the proposed budget for Display, seconded by Ms. Kraft, and the motion carried 7-0.

***General Accounts***

Ms. Reed explained that the items that run through this are for the benefit of the general fund and all funds. It is kind of a catch all. It receives monies for postage and charges departments for things like phones and postage. When the Print Shop was in this budget, it had a lot more running through it. Now it just mainly has the group health insurance, flexible spending account, etc… The loss in this fund is expected to be less than what is budgeted mainly because we don't expect to spend the whole $6,450,000 for health insurance. It is not known what that increase will be July 1st, so it was bumped up from $6.4 million to $6,450,000. She said she thought we'd be well under that this current year, so felt that it should e ok next year. New health rates are not effective until July 1, so that would just be 5 months at the new rate. Other large items that run through here are the annual Audit fees. That is up to $109,000 so it would include the $95,000 from May, Cocagne & King plus the Actuary fees for the audit that an outside firm does. There is also a Circuit Clerk Audit fee which is a separate, smaller audit that is $6,500. Those are all included on that line. The Network expense also goes through here for this building for computer software for the website and things like that. Most other expenses in this budget have been eliminated or reduced due to the print shop closing. Chair Greenfield asked about the bank service charges. Ms. Reed explained that the bank does charge service fees, but they are pretty minimal, like about $100 for deposit slips, etc. they order. It is offset by interest on checking, which is also pretty low, like about $25, but there is not a lot of money running through this either. Chairman Dunn asked about the flexible spending line. Ms. Reed explained that was increased from 60 to 85. It has a corresponding revenue item for the exact same amount. The flexible spending amount money is received and then paid out. Any increase there corresponds to an increase in the revenue.

Ms. Kraft made a motion to approve the proposed budget for Display, seconded by Ms. Cox, and the motion carried 6-0.

***Capital Projects***

Ms. Reed explained this was set up a few years ago to help offices buy things like copiers so they don't have to use the payment plan provided by the copier company. We set aside $100,000 for capital projects. Currently there are six copiers that are on this program. WE set up our own little lease which is at the Illinois funds rate plus ½ % which is about 2%. It is real low. At the end of the year, for FY19, there will be three copiers left on the lease. Sometimes people will buy one during the year. There have been as many as 9 or 10 on it, but now there are 6.

Mr. Dunn made a motion to approve the proposed budget for Display, seconded by Mr. Jackson, and the motion carried 7-0.

***Capital Vehicles***
Ms. Reed explained that this is very similar to the Capital Projects and is used for automobiles. Currently there are none. It is not being used, but is still budgeted to have $80,000 in case something comes up.

Mr. Dunn made a motion to approve the proposed budget for Display, seconded by Ms. Kraft, and the motion carried 7-0.

***Wind Energy***
Ms. Reed explained that this is the line where all the fees that were accumulated for permits. There are no expenses budgeted out of this for next year. There is also very little income except a little interest on the checking account. This has been used for things like he County Clerk's election equipment, the Accounting software, etc. in the past, but there is currently nothing budgeted from that for next year. That account has $2,693,000 in it.

Mr. Dunn made a motion to approve the proposed budget for Display, seconded by Ms. Kraft, and the motion carried 7-0.

***Insurance / Self Insurance***
Ms. Reed explained that this is the account that levies taxes and the proposal is to keep it the same. It has been the same for the past 3 years. From that, the self-insurance fund is funded. This is fund 13 which pays our workers comp claim losses and our general liability – things we have to pay for ourselves or are self-insured for. In the Insurance Fund, we allow for a 10% increase in general liability. That will come due in December and we should know soon how much that will be. Last year, $600,000 was budgeted. We were under that by quite a bit at $539,000. The hard part to budget for is the unemployment insurance. We are self-funded totally for that and it can run anywhere from $500 one quarter to $10,000 another quarter. $40,000 has been allowed for that. The $380,000 expense in the insurance fund is the revenue for the self insurance fund we pay from one fund into the other to pay the claims in the self-insurance fund.

Mr. Dunn made a motion to approve the proposed budget for Display, seconded by Ms. Kraft, and the motion carried 7-0.

Chair Greenfield commented that he knew the Sheriff has a couple of claims that could be very costly. Ms. Reed agreed. She said she did not think it would affect our premium rates for liability insurance immediately, but there could be some self-insurance money paid out. If there is not enough, Ms. Reed said she would come back and ask for more, but based on what is known right now, it should be adequate. Chair Greenfield asked, if she had to come back, where does it come from then. Ms. Reed said there is somewhat of a reserve that has been added to over the years.

**Citizen Remarks –** None

**OLD BUSINESS**- None

**CLOSED SESSION** None needed

**NEXT MEETINGS –** Special Finance Committee Meeting – to prepare for Display–October 3
Regular Finance Committee Meeting – October 29, 2018

**ADJOURNMENT**
Motion to adjourn made by Mr. Mattingley, seconded by Ms. Cox, motion carried 7-0, and the meeting adjourned at 5:40 p.m.

Minutes submitted by Jeannie Durham, County Board Office