

FINANCE COMMITTEE MEETING

June 3, 2019

5:15 P.M.

MEMBERS PRESENT

John Jackson
Jim Gresham
Laura Zimmerman
Kevin Greenfield
Debra Kraft
Greg Mattingley

MEMBERS ABSENT

Tim Dudley

COUNTY PERSONNEL PRESENT

Carol Reed, Auditor
Ed Yoder, Treasurer
Helena Buckner, County Board Member
Rocki Wilkerson, Workforce Investments
Kim Fowler, Supervisor of Assessments
Patty Cox, County Board Member
Linda Little, County Board Member
Bruce Bird, County Engineer
Brandi Binkley, Health Dept
Sheriff Brown
Josh Tanner, County Clerk
Lt. Jon Butts, Sheriff's Department
Pat Berter, Court Services / Probation
Lloyd Holman, Board Member
Pat Dawson, Board Member
Bill Oliver, Board Member
Mike Baggett, State's Attorney's Office
Jeannie Durham, County Board Office

CALL TO ORDER

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

APPROVAL OF THE MINUTES FROM PRIOR MEETING

Ms. Kraft made a motion to approve minutes of the 4/29/19 meeting, seconded by Mr. Mattingley and the motion carried 6-0.

CLAIMS

Motion to approve the report of the finance claims made by Mr. Gresham, seconded by Ms. Zimmerman, and the motion carried 6-0.

REPORTS

Audit Sub Committee –

Ms. Reed announced that the audit has been completed. The audit books were distributed to committee members and the complete copy will be available online after being approved at the June 13 county board meeting. The audit sub committee will meet again to review the management letter and the audit committee letter.

Ms. Mansur reported that her team had started the audit field work in January. She pointed out several letters that are included in the book along with the certificate of achievement. The Award for Excellence in Financial Reporting has been won by the County for the past 11 years. That is a great achievement. That award program asks for additional information along with the financial such as statistical facts like the number of miles in the county and the number of employees.

The Audit Report is also included. It is a clean opinion. She explained that they do not look at every single thing, but do a sampling and look at controls, processes, etc. She encouraged everyone to read the Management's discussion and analysis section because it sheds a lot of light on changes and what the numbers mean.

With the government, there are two sets of financial statements. There is the government wide which takes all the funds and smashes them all together for a total government view. It includes everything from the general fund to highway, law enforcement, but also includes fixed assets such as the roads, buildings, computers, vehicles which are all added in and included on the balance sheet. It gives a different perspective on the first set of financials. The second set of financials are what you are used to looking at and include the general fund, health department and multi-facility lease fund. Those are the three main major funds.

Information containing graphs was distributed. The first graph shows revenues and expenditures by function whether it is general government, transportation, public health & welfare, public safety, etc. These are the main functions of the government. The graph shows program specific revenue and expenses. A program, for example, would be Health Department grants. Property taxes are not. Property taxes, income taxes, sales taxes are general revenue sources. This gives you a picture of where the money is going and how it is being supported.

Most of the other funds have a dedicated revenue source. The general fund is supported mostly by property taxes. The graphs show the original budget approved at the beginning of the year and then the final budget after the resolutions and bucket transfers. The last column shows what was actually spent and the variance is the difference between the final budget and the actual column. An additional column at the end shows the changes from the original budget and the final budget. It shows that a lot of the departments increase expenses, with no increase to the revenues. This lets you run down the lines and see that when you approve those budget resolutions, the effect and ending results that occur.

The general fund balance, over the last three years has declined. This is just fund balance. The original and final budget, revenues and expenses for the past 3 years can be seen in the graphs on the last page. In each one, the final revenues went up, but the final expenses also went up.

Chairman Greenfield asked how much of the general fund balance is restricted. Ms. Mansur said that at the end of 2018 the general fund had a fund balance of \$4,813,000. Of that, \$54,000 is non-spendable which means it is inventory or is pre-paid. Restricted is \$642,000. Committed is \$3.9 million. A committed fund balance means that the board has passed a resolution to commit to paying for something. Assigned is \$95,000 and unassigned, which is what you can do anything with, is \$69,000. So, of the \$4.8 million, \$69,000 has no strings. Those fund balances are listed on page 64 where it tells you by major fund what is restricted, committed, and assigned.

Chairman Greenfield asked, at the end of this fiscal year, what is the projection for the general fund. Ms. Reed said that from the original budget, \$1.2 million was the predicted deficit for the general fund.

To complicate things a little more, a single audit also has to be done. That is additional compliance type work because of the federal money the county receives. This year's major program was the Workforce Investment Act money. Specific compliance work was done on those programs. They do a great job. There were no findings on the compliance part. In total, Workforce made up about \$1.4 million of the total expenses out of \$4.3 million in federal funds. That is quite a bit of federal money running through.

Auditor – No report

Board of Review –

Ms. Fowler reported that they had held their organizational meeting and adopted the 2019 rules and appointed a chair. They are just now getting started on the new year.

GIS – No report

Supervisor of Assessments –

Ms. Fowler reported that the township assessors will start turning in their books which are due by June 15. This is the quadrennial reassessment year for the Decatur Township.

Chair Jackson asked if the office has to chase down things from the townships. Ms. Fowler said they have in the past, but it is random as to which townships. She said she would send out a reminder email before the 15th and she said she has stayed in contact with most of them and they know it is coming.

Chairman Greenfield asked if the county needs to up the price for the work we do for the townships. Ms. Fowler explained that some of them are under the new contract which did allow an increase which enabled getting back some of the money being spent. They are under the 4 year contracts. Any additional township work that is taken on will be looked at as far as where we might need to go.

Mr. Oliver asked how many townships there are. Ms. Fowler said 16. Mr. Oliver asked how many are able to take care of their own needs. Ms. Fowler said this year, they are doing the work for 4 townships. The other ones have a contracted, appointed or elected township assessor that completes theirs. Mr. Oliver asked if a lot of them have elected officials. Ms. Fowler said it just depends on which township it is. Mr. Oliver asked if this is based on population. Ms. Fowler said that multi-townships are based on population, but the rest of the townships just have the township borders that were already established. Mr. Oliver asked what that does for the overall picture of revenue and expectations in funding in these townships. Ms. Fowler said that as far as the individual budgets within the townships, she had no information. She said she just knows that within the county, we try to recoup at least some of the money it costs for us to complete the township work when they have a vacancy.

Treasurer

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

Mr. Greenfield made a motion to forward the resolution on to the Macon County Board Consent Calendar agenda for the Thursday, June 13, 2019 board meeting, seconded by Ms. Zimmerman, the motion carried 6-0.

Citizen Remarks – None

OLD BUSINESS- None

NEW BUSINESS –

Health Department

Macon County Board Resolution Approving Increase in Appropriations for Vehicle Purchases in FY19 Budget

Ms. Binkley explained that they had gotten two new cars last year with the plan to get two this year. She said they just weren't sure how much they would be. They went through the formal bidding process. The lowest bid came in from Jackson Ford to purchase the same type of vehicles gotten last year.

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

Sheriff's Department

Macon County Board Resolution Approving an Agreement with Community Health Improvement Center D/B/A Crossing Healthcare for Inmate Health Services at the Macon County Jail for the Term of May 1, 2019 through April 30, 2020

Lt. Butts explained that superior health care is important for the jail. Since Crossings came in last year, they have done a superior job. They've added psychological evaluations for inmates. They stay on top of the needs. This is not an increase over last year. The proposal is for \$635,564. There was an appropriation in the last budget for FY19 to cover this amount along with services where if inmates have to be taken out of the jail in case of emergencies to go to hospitals or ERs.

Mr. Gresham asked about how many bidders there were. Lt. Butts explained that this is just a renewal of the year to year contract so there were no bidders.

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

Macon County Board Resolution Approving In-Kind Donations from the Howard G. Buffett Foundation of Office Furniture, Vehicle Equipment, Radio Equipment, Computer Equipment, Cell Phones, and Miscellaneous Equipment

Lt. Butts explained that these items would have to be purchased out of the budget so this is a huge savings to the taxpayers of this county. The total value is \$82,927.43.

Motion to approve forwarding the resolution on to the full board with recommendation to approve made by Mr. Gresham, seconded by Mr. Mattingley and the motion carried 6-0.

Chairman Greenfield asked if the Sheriff or Lt. Butts would have any projections about the extra costs that might be involved with the legalization of marijuana. Sheriff Brown said that as of now, they do not know. He said he has voiced his concerns previously and the thing mostly of concern is the public safety aspect when it comes down to impaired drivers and the tests not being available to find the type of impairment. As of right now, the impact is not known. The K9 units have to be trained with the marijuana and it will have to be determined, probably by case law, what the impact it will have. In our attempts to be fiscally responsibility, it is not known if the K9s will be able to be replaced due to the time off for the handler along with the purchase of a new dog. He said he just didn't know if it would be feasible.

Mr. Mattingley asked who would have to search people's records for . . . and the Sheriff's Records Department staff is down in numbers. Sheriff Brown said yes, that could be huge. Ms. Kraft commented that she has attended several meetings where this has been discussed. She said she feels that this has been passed without anything in place.

Lt. Butts said they had something come in today about work overlap – cross training. For some of this to allow some prior convictions for minor cannabis convictions to be expunged. That's going to be a huge backload of people coming in. He said he didn't know how they'd be able to handle it. Sheriff Brown said this is just another unfunded mandate. Lt. Butts said he is all for some expungements, but when only parts can be done, these are going to be going through jails, records, investigations, all kinds of things. Sheriff Brown said they would just do their best in order to succeed.

States Attorney's Office

Macon County Board Resolution Approving the Sale of Vehicles

Mr. Baggett explained that this resolution comes directly to Finance, but with the consent of the Justice Committee. The State's Attorney's Office has 3 vehicles. Two of them have been decommissioned because of a reduction in manpower for investigators. One is currently in use, but is beginning to experience some mechanical problems which are interfering with its ability to operate as designed. So, the investigator has reached out to Miles and obtained a quote for the trade in value of the vehicles which for all three together is \$16,000. The State's Attorney proposes to use that trade in value plus the remainder from the State's Attorney's dedicated drug fund to purchase a new Tahoe to replace the 2012 Tahoe. This request is for approval to sell the county property and to purchase a new vehicle.

Mr. Mattingley asked about drug asset forfeiture monies and how this vehicle is tied to those funds. Mr. Baggett explained that as long as it is related to the interdiction of, prosecution of, used toward the criminal justice aspect of drug prosecutions, then it is a permissible use under the Drug Forfeiture Act.

Mr. Greenfield made a motion to approve forwarding this on to the full board with recommendation to approve, seconded by Mr. Mattingley and the motion carried 6-0.

County Board

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

Motion to approve forwarding the resolution on to the full board with recommendation to approve made by Mr. Greenfield, seconded by Mr. Gresham and the motion carried 6-0.

Court Services / Probation

Macon County Board Resolution Entering into an Agreement with Champaign County for the Sale of Juvenile Detention Bed Space

Mr. Berter explained that this is for overflow bed space so that if Peoria County is full, then there is an option to use Champaign County. Currently, McLean & Vermillion Counties are used. This will be another option for us. With this, hirebacks through the Sheriff's Department are used. If a minor is arrested, they take them to Champaign and Probation brings them over for court appearances.

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

Mr. Berter went on to inform the committee members of a spike in some of the youth arrests, so there is a possibility that they may have to come back in August or September and ask for more money in the detention line. This is the only line in the budget that cannot be controlled.

Mr. Oliver commented that this comes from time to time with this same problem about the transportation with these juveniles. He asked how many are involved on average. Mr. Berter explained that it depends. Two years ago there were about 6 or 7. The year that the Point Out – Knock Out was going on, there were 21 in detention so quite a few transports were being done. When Ms. Long was Director, she had cages put into three of the vehicles so the department could be responsible for transportation. When Sheriff Schneider was sheriff, the hire backs were discussed and that has worked out really well. Mr. Oliver asked what the capacity of Macon County is before you start sending them someplace else. Mr. Berter said there are 5 guaranteed bed spaces in Peoria and they've had as many as 15 to 16 kids there. It just depends on what is going on with Peoria County. They contract with Tazewell County too. It just depends on what is going on in the other counties. Mr. Oliver said his question is if we are retaining any of these . . . Chair Jackson clarified that Mr. Oliver is asking if we house any of them here. Mr. Berter said no, we do not house any here. Mr. Oliver said then we transport them from one facility to the other. Mr. Berter confirmed that that is correct. Peoria County takes care of all of the transportation for our kids as part of the contract which helps us out tremendously. Any time a kid goes somewhere else, we are responsible for the transportation. Mr. Oliver asked if there are any plans of any kind to do our own. Mr. Berter said there were studies done years ago and the amount of money spent right now is far less than what it would be for a detention facility. Also, with the cuts from the state, the Administrative Office of Illinois Courts, also disperse the funds for the juvenile detention facilities. So, just like this year, we were cut and only reimbursed 66%, it is the same for the juvenile detention facilities.

When talking with Peoria County, their cut was over \$380,000. Once you enter into those agreements, just like the jail, you have to have so many individuals to staff those pods. We are very fortunate to be able to work with Peoria County. It goes up 3% each year, but as far as the transportation and everything Peoria County has done on their end to make sure our kids are safe, it is worth it.

Mr. Oliver said this keeps coming up time and time again and he did not feel that everybody is aware of what the situation is and that is the reason he asked Mr. Berter to repeat it again. Mr. Berter said there are issues with parents trying to talk to their kids or getting to Peoria to see them. A lot of it is done over the phone. A lot depends on what happens with the juvenile detention as far as when they have to be brought to court. Peoria County is already set up to do the video bonding. We continue to look at how we can make it easier for everyone involved. Mr. Mattingley asked Ms. Reed if she could go back and pull the financial data for the last time Macon County had a juvenile detention facility on what it cost in comparison to what this arrangement costs us. The Macon County detention center closed in 2002. Ms. Reed said she would see what they could find.

Transportation

Macon County Board Resolution Approving an Engineering Agreement with WHKS on the TR 30 Strawn Road Bridge Replacement Project in Austin Township

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

Macon County Board Resolution Approving the BUILD FY19 Grant Development Proposal with the Beckett Group

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

Macon County Board Resolution Approving the CH50 Lost Bridge Road CIR Reconstruction Project

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

Macon County Board Resolution Approving Funds for the CH19 Niantic Road CIR Reconstruction Project

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

CLOSED SESSION None needed

NEXT MEETING – Monday, July 1, 2019

ADJOURNMENT

Motion to adjourn made by Mr. Gresham, seconded by Mr. Greenfield, motion carried 6-0, and the meeting adjourned at 5:55 p.m.

Minutes submitted by Jeannie Durham, County Board Office