

**PROCEEDINGS  
OF THE  
MACON COUNTY BOARD**

**APRIL 10, 2008**

**Robert D. Sampson  
Chairman**

**Stephen M. Bean  
Clerk**

The Chairman called the meeting to order at 7:15 p.m. with the Sheriff and Assistant State's Attorney, Randy Waks present.

The Roll Call showed all members present with the exception of Mr. Dunn, Mrs. Wilkins, and Mr. Wolfe.

Mrs. Taylor led the members in prayer.

All led in the Pledge of Allegiance.

#### **A. APPROVAL OF THE MINUTES OF THE MARCH 13, 2008 MEETING**

##### **MOTION**

Mr. Smith moved, seconded by Mr. Oliver to approve the minutes of the March 13, 2008 meeting.

There were no questions or comments from the board floor.

##### **ROLL CALL.**

Ayes: Ashby, Cox, Drobisch, Dudley, Hogan, Jacobs, Little, McGlaughlin, Meachum, Oliver, Potts, Sampson, Smith, Snyder, Taylor, Westerman, Williams, Yoder

Nays: (None)

**AYES = 18**

**NAYS = 0**

##### **MOTION CARRIED.**

There were no zoning or subdivisions presented at the meeting.

#### **B. CORRESPONDENCE**

A thank you note from Morgan Malone, 4-H Ambassador thanking Steve Bean for speaking to the 4-H members during 4-H Day at the County Board.

A letter from the United States Board on Geographic Names regarding a proposal that they officially change the name of Spring Creek, a tributary of the Sangamon River in Macon County to Ward Branch. The request was submitted by Roger Peterson, a resident of South Wheatland Township.

Two letters from Comcast Cable regarding changes in Comcast service that will be effective in April.

A letter from the Illinois Department of Transportation regarding a Friends Creek Township Project BROS-0115(064).

A letter and information from the Village of Mt. Zion regarding the Gustin Nelson Tax Increment Financing District.

A letter from Decatur Macon County Opportunities Corporation regarding LIHEAP Appointments for energy assistance.

A copy of the FY07 Annual Report from the Macon County Mental Health Board, and a copy of the FY 07 Demographic Report.

A letter from Ameren regarding tree trimming that will be done in the Decatur area in the near future.

## **REPORTS**

Sheriff's Report - March 2008

Macon County Collector Bank Report - February 2008

Macon County Treasurer Fund & Investment Report - March 2008

Auditor's Report - March 2008

## **MOTION**

Mr. Smith moved, seconded by Mr. Yoder to approve the Correspondence and Reports and that they be placed on file by prior roll call vote.

## **COMMENT:**

Mr. Williams: Mr. Williams said in regard to the thank you note from the 4-H lady, in talking to several of the kids who were here last month, he received positive comments about the time that board members took with them to help them understand the process. They particularly enjoyed being able to vote.

## **MOTION CARRIED.**

### **1. CLAIMS**

## **MOTION**

Mrs. Cox moved, seconded by Mr. McGlaughlin to approve the Claims that have already been paid by prior roll call.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**APPOINTMENTS**

2. Resolution G-3160-4-08 - Re-appointment to the Decatur Sanitary District

Daniel Smallwood, 231 Isabella Dr., Decatur, IL 62521  
Term Expires: 1<sup>st</sup> Monday in May 2011

Resolution G-3161-4-08 - Re-appointment to the Decatur Sanitary District

Rob Jacobsen, 770 Apache Dr., Forsyth, IL 62535  
Term Expires: 1<sup>st</sup> Monday in May, 2011

Resolution G-3162-4-08 - Appointment of Commissioner for Friends Creek Drainage Dist. #3

Chris Schick, 2377 E. Illiniwick Rd., Decatur, IL 62526  
Term Expires: 1<sup>st</sup> Tuesday in September in 2010

Resolution G-3163-4-08 - Re-appointment to the Cerro Gordo Fire Protection District

T. J. Shambaugh IV, 5535 N. E. County Line Road, Oakley, IL 62501  
Term Expires: May, 2011

Resolution G-3164-4-08 - Appointment to the South Macon Fire Protection District

Kerby Damery, 9766 Jacobs Rd., Macon, IL 62544  
Term Expires: May, 2011

Resolution G-3165-4-08 - Re-appointment to the Niantic Fire Protection District

Gerald E. Conner, 364 E. Lockhart, Niantic, IL 62551  
Term Expires: May, 2011

Resolution G-3166-4-08 - Re-appointment to Blue Mound Countryside Fire Protect. Dist.

Michael Blakeman, 114 N. Saint Marie St., Blue Mound, IL 62513  
Term Expires: May, 2011

Resolution G-3167-4-08 - Re-appointment to the Hickory Point Fire Protection District

Donald G. Tankersley, 410 S. Washington, Forsyth, IL 62535  
Term Expires: May, 2011

Resolution G-3168-4-08 - Re-appointment to the South Wheatland Fire Protection District

David P. Sadowski, 2191 Cross Roads Rd., Decatur, IL 62521  
Term Expires: May, 2011

Resolution G-3169-4-08 - Re-appointment to the Cisco Fire Protection District

Stanley Seevers, 10669 E. Washington St., Argenta, IL 62501  
Term Expires: May, 2011

**MOTION**

Mr. Williams moved, seconded by Mr. Meachum to approve Resolutions G-3160-4-08 through G-3169-4-08 as one vote by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

There was nothing presented on the Consent Calendar.

**JUSTICE COMMITTEE**

3. Mr. Snyder presented Resolution G-3170-4-08 which is approving the designation of the Office of the State's Attorney's Appellate Prosecutor to act on behalf of Macon County.

**MOTION**

Mr. Snyder moved, seconded by Mr. Yoder to approve Resolution G-3170-4-08 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**EEHW COMMITTEE**

4. Mr. Williams presented Resolution G-3171-4-08 which is approving termination of the Animal Control Agreement with the Village of Harristown.

**MOTION**

Mr. Williams moved, seconded by Mr. McGlaughlin to approve Resolution G-3171-4-08 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

5. Mr. Williams presented Resolution G-3172-4-08 which is approving an agreement with Patrick Engineering Inc. for review of anticipated Landfill Siting Application with Valley View Landfill.

**MOTION**

Mr. Williams moved, seconded by Mr. Meachum to approve Resolution G-3172-4-08 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

The Operations, Personnel & Legislative Committee had nothing to submit at the meeting.

**FINANCE COMMITTEE**

6. Mr. Snyder presented Resolution G-3173-4-08 which is approving the transfer of funds for the purpose of shoring up the Social Security Fund.

**MOTION**

Mr. Snyder moved, seconded by Mrs. Little to approve Resolution G-3173-4-08.

**QUESTION:**

Mr. Drobisch: Mr. Drobisch said in borrowing this money from a fund that he doesn't think we should be borrowing from, his question is that we have got, and rather than go in and do Tax Anticipation Warrants, which would cost us interest, if we are going to do it internally, why don't we take it out of the Emergency Fund that we set up for the Rainy Day fund, because it is going to be a short term loan as he understands, or take it out of the Judgement Fund. These are funds that, by law you can borrow from on a short-term basis. That is his only concern, rather than take it out of this other fund.

Ms. Stockwell: Ms. Stockwell said the statutory basis for the Judgement Fund and the Insurance Fund, are exactly the same as she understands it. She doesn't think that there is a difference there. She understands from the Treasurer that we have some CD's in Judgement that would be a little

more difficult to break than insurance. She would like to address several issues connected with this if she could do so, unless they wanted her to wait until after the questions.

Mr. Jacobs: Mr. Jacobs said his only question is that if we have a fund like that, why can't we use it? He asked if Amy had stated that the Insurance Fund is not a dedicated fund.

Ms. Stockwell: Ms. Stockwell said it is a dedicated fund, but Insurance and Judgement have the same statute. Insurance and Judgement, by statute are the same fund, although we consider them to be two separate funds. So, whatever law would apply to the Insurance Fund, also applies to the Judgement Fund. It is the same law. We call it two different things, and have for many, many, many years, because it helps us from a management perspective to deal with insurance and potential liability in one fund, and of course the self-insurance improvements you have made in that fund, and potential TORT judgements administered, and really presided over by the State's Attorney in the Judgement Fund. From the point of view of the statute, the statutory authorization for both funds is the same, and our lawyer is nodding, so she did that right.

Mr. Jacobs: Mr. Jacobs asked if that statutory authorization says you can borrow from those funds.

Ms. Stockwell: Ms. Stockwell said the principle of fund accounting is that fund accounting borrowing is no problem, until you cross the fiscal year boundary. When you cross the fiscal year boundary it is essentially always, always wrong. Within the fiscal year boundary, there is not an issue. Fund accounting is set up so that the accounts you see every month from me, are the legal basis for the distinctions between funds. You can chose to run a fund accounting program with pooled cash, and in fact that is what the City of Decatur has. They use fund accounting, and have a bunch of funds. She thinks they have as many as we do, which is about 50, but they have all of their cash in one place. It is segmented in terms of monthly reports and management reports in the accounts, but not in the cash. Macon County actually has a separate bank account for every fund, which creates all kinds of issues on the third floor, just in terms of the logistics. It is a perfectly appropriate way to deal with fund accounting to have pooled cash, as long as you are very clear about the accounting records that show the distinctions between the funds.

Mr. Jacobs: Mr. Jacobs wanted to read something out of their township book. He thinks the rules are the same, but is sure he will be challenged on that. Mr. Jacobs read the following, "Dedicated funds are those budget funds like General Assistance or a levy for specific purpose, insurance, Social Security, IMRF. These funds are to be spent specific, and can only be spent for expenditures associated with their intended purpose. You are not permitted to transfer money from these funds at any time to accommodate a budgetary shortfall." Mr. Jacobs said he has been through this borrowing money with Amy's predecessor, and you have no guarantee that you are going to be able to pay it back. The other thing he wanted to know was whether we recognized this at budget time.

Ms. Stockwell: Ms. Stockwell said yes, we did.

Mr. Jacobs: Mr. Jacobs asked why then, did we lower the levy the last couple of years, which caused this.

Ms. Stockwell: Ms. Stockwell said we lowered the levy because we felt we had too much money. We were holding too much of the taxpayers money, and we were keeping reserves that we need to manage tightly. She wanted to talk about the past, and then she would talk about the future. First, she wanted to talk about why this request for short term borrowing is very different from the internal borrowing that characterized the "time of troubles." #1. In the time of troubles, loans were made without disclosure to the board. This is not true of the current loan. We have a well established procedure in place that sets up the emergency procedure. You have the 3 signatures, and then you are confirming action. You have made a couple of short term loans just within in the last year, because there are various circumstance under which we might need it. We are fully disclosing short term inter-fund loans for cash flow needs through the agreed to process of which the resolution tonight is a part. As an additional step, she is also adding a new schedule to her 18 page report to show any outstanding cash flow loans as separate items, so that will be front and center. As you know, several short term cash flow loans have been approved by this board and repaid exactly on schedule. For instance, Workforce had an issue with receipt of their grant funds, and that was also true of Probation. They were repaid exactly as expected. #2. In the time of troubles, inter-fund borrowing was made without any repayment plan. This is not true of the current loan. She presented to the Finance Committee a detailed analysis of all expenditures from the Social Security fund, as well as expected revenues by date. She gave you an updated sheet tonight, and we are a couple of months further along. We have refined our estimates of payroll based on the fact that once a month we take the health insurance deductions, and many employees elect to take that before tax, so that reduces our taxable income to the feds. That reduces our Social Security. So that detailed projection shows you day by day for the rest of they year what is happening with the fund. Social Security revenues and expenses are highly predictable. Once we have payroll we know what Social Security is going to be. If we've got the payroll, we've got the Social Security and we have to have those funds available on the day or payroll. The feds come and take it from us. On the other side the revenues are highly predictable. It is property taxes. We know how much we are getting, and we know when we are getting it. During the time of troubles, the inter-fund borrowing was under the circumstance that no one had any expectation of repayment. When Amy arrived here in 2002, we were afraid that repayment would take 15 years, and we didn't know how we were going to get there. Indeed, she had to tell them that a long time board member approached her early in her career here in Macon County, and asked her to write off the loans, because the feeling was that they would never be repaid.

Mr. Jacobs: Mr. Jacobs said that could have been him.

Ms. Stockwell: Ms. Stockwell said he knew what she had told him on that occasion.

Mr. Jacobs: Mr. Jacobs said yes, and she was wrong.

Ms. Stockwell: Ms. Stockwell said it is a credit to everyone, that with the implementation of sound



financial management practices, the internal long term debt has been fully repaid many, many years ahead of schedule. #3. In the time of troubles, inter-fund borrowing was not really the problem. We talked about like it was the problem, but it wasn't the problem. It was the symptom of the problem. The problem was that spending exceeded the budget. The situation when she arrived was chaotic and undisciplined. The situation today is very different. We identify and resolve issues in a responsible fashion. We understand where we stand financially. We understand what the budget is. We abide by the budget like a religious text. We do not exceed our budget. We are not talking about expenditures in excess of budget. We are talking about cash flow timing of highly certain revenue and expense. She said that is the past, and this is very different from the past. She knows for everybody that change is hard. When you have lived through a certain time, and you have a certain set of assumptions, you kind of keep those assumptions on into the future even though the circumstances have changed. Now, she thinks the future is very different. She wanted to point out what we all need to be doing now that the crisis has been successfully resolved. Different times require different financial management policies. You may not be aware, and she didn't really realize it until she actually looked at the numbers, but we have in all of our 50 operating funds together, over \$26,000,000 in cash. That is a big pile of cash. That is all money we have collected from the taxpayers, whether we have collected it directly from the Macon County taxpayers or we have collected it from the State of Illinois, or it is federal grants, it is all taxpayer money. We have to hold these tax reserves because of the principles of fund accounting. It is split into 50 different pots, and each has their own concerns, so a certain amount of these reserves is unavoidable, and prudent. We need to very carefully examine the necessary levels of reserves. Can we improve cash management? Can we question having money just in case, and be more strategic about reserve levels? Now that we have shown that we know how to budget and stick to a budget, now that we understand and have implemented the principles of sound financial management, the next big challenge is to insure that our reserves are only as high as necessary. Not as high necessarily as is comfortable and convenient for us, but as low as is prudent to operate efficiently without taking more from the taxpayers than we need. As you know, the Finance Committee has been working on this since last summer. They talked about it at their meeting last time. This board made decisions about reserves and holding reserves down when you passed the 2008 budget. As we move forward to this next phase of Macon County's financial history, we need to be sophisticated managers of taxpayer's resources to insure that we don't take a penny more than we need, any sooner than we need. Every penny of interest earned on cash reserves held by Macon County is essentially interest lost to taxpayers. If they could keep the money they could invest it themselves, and they could be earning the interest. While she is sure that taxpayers want us to be prudent about reserves and make money on interest where we can, they also want us to consider taxpayer needs before choosing to levy additional funds. If we have cash available, and we do, why should we levy from the taxpayers just so we can say we never have to have a short term borrowing? That is not being sensitive to the big picture which is that we are trying to optimize not only the cash flow of Macon County government but the cash flow of the citizens of Macon County. We reduced the Social Security levy because we were holding too much for prudent management, and we gave that benefit to the taxpayers. Management is about balancing competing demands. As managers, we are called upon to prudently provide for our future and hold reasonable reserves for unexpected developments without holding excessive reserves that we have taken prematurely. Her interest as Auditor, is not in comfort or convenience necessarily for us. We

as public servants don't need to be more comfortable than our citizens. We need to put the taxpayer first and insure that our financial management policies maximize taxpayer value.

Mr. McGlaughlin: Mr. McGlaughlin said in order to give the auditor time to catch her breath, he would respectfully point out, and did not disagree necessarily with, the principles that his friend quoted from the township. But, he pointed out that the enabling statutes for townships and counties are two separate sets of statutes, and are not necessarily simultaneous. He would also point out that it is his belief that we might as well go ahead and pass this because if we do not the Federal government will attach a bank account and take the money. He thinks we need to go ahead. He is not disagreeing with some of your concerns, but the fact of the matter is that we have got to pay it.

Mr. Hogan: Mr. Hogan said getting back to what Mr. Drobisch mentioned earlier about the Rainy Day Fund that was established last December, why would we borrow the money if we have the cash on hand.

Ms. Stockwell: Ms. Stockwell said we have cash. We have \$26,000,000, so it is not an issue of having the cash or not having the cash. The Rainy Day Fund, as it was established by you all, is essentially attached to the General Fund. You could choose to have the loan from the General Fund to the Social Security Fund. The General Fund itself is now healthy, and has adequate reserves and the loan, would be sort of the cherry on the cake of the debt repayment now that the General Fund is in good enough shape that it could actually be loaning money. Because of all the requirements on the General Fund, and because the income in the General Fund is actually not as certain as the income of some of these other funds because we have sales tax, income tax and fees which vary, our recommendation was to use the Insurance fund. The Insurance fund has, as members of the Finance Committee know, a very large number of months of reserves available because you can't round that balance down because you don't know what insurance claims are going to be.

Mr. Hogan: Mr. Hogan asked with the CD's that we have, why we wouldn't just cash those in, instead of borrowing money.

Ms. Stockwell: Ms. Stockwell said we are borrowing from ourselves. We are not borrowing. This is not about borrowing. This is about using our own money. We are not borrowing. There is no external borrowing. There is no bank loan. We are borrowing from ourselves. From a cash management standpoint we want to take it from a place where we are earning less money, rather than more money in a CD for the short term.

Mr. Meachum: Mr. Meachum asked if we set the levy too low to anticipate so we would break even at the first of June. He asked if the levy is not set right.

Ms. Stockwell: Ms. Stockwell said the levy is correctly set.

Mr. Meachum: Mr. Meachum asked why we are short then.

Ms. Stockwell: Ms. Stockwell said because we don't collect from that levy until June. We pay Social Security from....

Mr. Meachum: Mr. Meachum said that is a shell game. What he was getting at is that they should set the levy so they don't have to borrow. When you get to the first of June it is at zero until the next amount of money comes in off that levy. He said that is the way it should be run. The levy needs to be set at the proper level so when June comes it is zero, or as close as we can be. He could understand a small amount of borrowing, but \$300,000 is quite a bit. He is going to have to vote for it, but he would like to see us set the levy at the correct level to make sure it is zeroed out when it comes time to get a new amount of money off the levy to that account.

Ms. Stockwell: Ms. Stockwell said you are assuming that.... Correct, is a policy decision, and as we discussed earlier, we have a difference of philosophy on this. She is making the argument that because we need to be looking at the welfare of the taxpayers, as well as the welfare of government, we need to give taxpayers whatever break we can. We gave them a break last year on Social Security.

Mr. Meachum: Mr. Meachum said and then we are borrowing \$300,000.

Mr. Jacobs: Mr. Jacobs gathered that she prepared the big statement that she just read them on internal borrowing. He asked if that was approved by the board, and was this the first time they had heard it.

Ms. Stockwell: Ms. Stockwell said yes.

Mr. Jacobs: Mr. Jacobs asked when it was prepared. Was it just prior to this?

Ms. Stockwell: Ms. Stockwell said she wrote it today.

Mr. Jacobs: Mr. Jacobs said on her report, on total liabilities it says insurance restricted for insurance.

Ms. Stockwell: Ms. Stockwell said that was done during the budget, and is restricted for health insurance. We set-up a reserve for the potential move we have talked about for 3 years, that at some point we are going to have to bite the bullet, and go from a fully funded health insurance program, to a self insurance program. She knows it is confusing, because the insurance in the General Fund is health insurance. Health insurance can not be paid out of the Insurance Fund. It is in the General Fund. The restriction for insurance you see on her monthly report, is that restriction that the board established for health insurance during the budget process.

Mr. Jacobs: Mr. Jacobs said if we take it out of the Insurance Fund, the amount over what we need, is probably on interest.

Ms. Stockwell: Ms. Stockwell was not sure what he was referring to.

Mr. Jacobs: Mr. Jacobs said the Insurance Fund, if we have a lot of money in there, he is hoping that some of it is in interest. He asked what the difference is in taking it there from the CD. He thinks it would be much easier for the taxpayer to swallow, if you take it out of a Rainy Day Fund. She made a big issue about the Rainy Day Fund, that we have money, we've got this. We had big ceremony that we paid off the debt. We have a Rainy Day Fund but you won't use it.

Ms. Stockwell: Ms. Stockwell said the authorizing legislation for the Rainy Day Fund, anticipated its use, she believed, in the case of an economic slow down that impacted our receipts of sales tax and income tax. That is not the situation we are talking about here. She thinks once you open that, it is like the Disaster Contingency Fund, which there were many discussion from this board about making sure that was locked away and not opened. Once you open it, then it is open.

Mr. Jacobs: Mr. Jacobs asked why lock it up and not open it if your going to call it a Rainy Day Fund?

Ms. Stockwell: Ms. Stockwell said that is your decision.

Mr. Jacobs: Mr. Jacobs said he still believes, and he is going to ask the State's Attorney to give him an opinion, if he could now fine, if not he would get it later, but he intends to get one. He thinks we as a County Board are as obligated to this, as he is as the Supervisor of South Wheatland Township. It only makes common sense that these are restricted funds. He has been hassled by the State over excess money in their Cemetery Fund in South Wheatland Township. He has been down this road. He was down this road when we borrowed money when Ms. Stockwell's predecessor was in office. He would not vote for this because it is wrong.

Mr. Ashby: Mr. Ashby said in following up on Mr. McGlaughlin's comment, if we do not pass this tonight what are the repercussions. Is it possible we will have funds in it in time before we get our bank accounts garnished?

Ms. Stockwell: Ms. Stockwell said we are writing payroll tomorrow, so we need to have money in the bank tomorrow afternoon.

Mr. Ashby: Mr. Ashby asked if we don't pass this tonight, then what happens.

Ms. Stockwell: Ms. Stockwell said we would have a negative cash situation in the Social Security bank account.

Mr. Ashby: Mr. Ashby asked if the county has ever looked at the saving they would achieve, as far as bank charges, by having a pooled account.

Ms. Stockwell: Ms. Stockwell said she has broached the subject. We have never made a serious

investigation of it. Other governments that use fund accounting, have pooled accounts. She hasn't done a study to know the percentages. But, it is a common practice among governments with fund accounting to use pooled cash.

Mr. Ashby: Mr. Ashby said we might look into that one of these days in the future.

Mrs. Cox: Mrs. Cox asked if anyone has looked in the State Statute, for the County to see if this is legal to borrow against the fund. We are wanting to borrow against the Insurance Fund. Is it legal for us to do it.?

Mr. Sampson: Mr. Sampson said we certainly did it 7 or 8 years ago.

Mrs. Cox: Mrs. Cox said that doesn't mean it was legal for us to do it. We borrowed against IMRF, and they sent us a letter saying that we had a deadline to pay it back, or they were going to sue us. So, is it legal for us to do this? We can't vote on something if it is not legal for us to do it. She said if we vote on this, and it is not legal for us to do it, it is another way of wasting taxpayer's money, of mismanaging their money for them.

Mr. Sampson: Mr. Sampson said he could not render a legal opinion.

Ms. Stockwell: Ms. Stockwell said she had given them her opinion.

Mrs. Cox: Mrs. Cox asked if the money is available in the Rainy Day Fund, or is it in certificates.

Ms. Stockwell: Ms. Stockwell said we have \$26,000,000 in cash. She would have to defer to what of that is in IPTIP. There are a number of funds that it could come from. Insurance is a fund where we have very high fund balances, no immediate needs, and the prompt repayment when the first distribution comes. So, the legal issue, the legal issue with IMRF, the legal issue for insurance is crossing the boundary of the fiscal year, because then it is no longer short-term cash flow borrowing; it's permanent borrowing. There is no provision in the statute for permanent borrowing. This is not permanent borrowing. This is short-term cash flow.

Mr. Grimm: Mr. Grimm said when the Rainy Day Fund was originally set up, he was encouraged to take it as a one year CD. He thought that wouldn't be prudent because it was a change in climate. So, it is tied up right now at Soy Capital Bank at 4%. It comes out in July. He asked if it would make good sense to bust a 4% CD when on this side here, taking from the Insurance today it was 2.25%. Does that make good sense? It doesn't to him. He didn't want to see a collector account levied against by the Federal government, but they will if we don't take care of business tomorrow on this Social Security. He said if they want to do something different after tonight, then lets start talking about it at Finance. He is encouraging them to vote this up. Whatever questions you have, besides the Finance members that are sitting here, the rest of them should come to the Finance meetings. Mr. Grimm said he wasn't sure Mr. Jacobs is on the right track because there are different rules for the townships versus the counties.

Mrs. Cox: Mrs. Cox said not that much though.

Mr. Grimm: Mr. Grimm said he would defer to our attorney. The point is that he was asking them to vote this up tonight, or we've got a real problem.

Mrs. Little: Mrs. Little asked what our balance is in the General Fund.

Mr. Grimm: Mr. Grimm said today it was \$3,700,000.

Mrs. Little: Mrs. Little asked if this money could be borrowed out of the General Fund.

Ms. Stockwell: Ms. Stockwell said absolutely it could be borrowed out of the General Fund.

Mrs. Little: Mrs. Little asked what the cons are to borrowing it out of the General Fund. What makes the Insurance Fund a better idea?

Ms. Stockwell: Ms. Stockwell said it is just what she told them before. We have a very high fund balance when you measure it in terms of months and insurance. We have no immediate needs. Thank goodness. Insurance is paid, the premiums for the year, and we are hoping that we don't have any big claims, so there is no claim on it. The General Fund is a very active fund as you are aware, but if you would feel more comfortable doing the loan from the General Fund, the General Fund is healthy enough to make the loan.

Mrs. Little: Mrs. Little said she thinks she would prefer to do it out of the General Fund, and then in a month from now if it looks like the General Fund has been hit or whatever, then we are only looking at a 45 day loan from somewhere else to shore up the General Fund. She thinks if you have money in your cash flow pot that you can borrow out of, that is better than getting into another fund. She would like assurance and understanding of this board that it will be paid back. That just because it is not out of a legally obligated payback account, that it is going to slide.

Mr. Grimm: Mr. Grimm said he didn't have any problem with the General Fund either, but these dates have been thrown around here tonight, loosely, June 1<sup>st</sup> and September 1<sup>st</sup>. It is not June 1<sup>st</sup>. He looked today, and it was July 18<sup>th</sup> last year before we did the first distribution. He does not know when we are going to get the tax bills out. He would like to tell you they will go out the same day as last year which would mean May 21<sup>st</sup> mailing, and the first payment due the 21<sup>st</sup> of June. Sitting here tonight, he could not tell them that. Mr. Bean is gathering his information and has problems with overlapping districts etcetera, etcetera. He just wanted to be clear that it is not June 1<sup>st</sup>. He asked them again to vote this up. If you want to change it to the General Fund that is fine with him. He does not have a problem with that.

Mr. Oliver: Mr. Oliver said that is exactly the point he wanted to bring up, that June 1<sup>st</sup> is not pay day. That is just the day the bill comes due for taxes. He asked how many days they are talking about for this transaction to take, 30 days, 60 days, 90 days.

Ms. Stockwell: Ms. Stockwell said based on the cash flow sheet she gave them, they anticipated the first distribution on July 18<sup>th</sup>. That gives the forecast in terms of pay days. It would be from tomorrow until July 18<sup>th</sup>.

Mr. Oliver: Mr. Oliver said as far as he is concerned, either one of those funds would be alright. The time is less than 90 days, and it is not going to be any drain on either one of those two funds. The thing to do is to make up our mind, to go ahead and vote the thing in so we can take care of our business.

Mr. Dudley: Mr. Dudley said he has one simple question, and it is the same question he had last month when we were talking about the zoning issue. The question is whether there is anybody in this room who could tell him it is legal to pull those funds out of the Insurance Fund. He asked if there is anybody here that could tell him that.

Mr. Sampson: Mr. Sampson said what Amy has said is that it is legal until you cross the fiscal year. When you cross the fiscal year with the balance still there, you are in violation of the law.

Mr. Dudley: Mr. Dudley said Mr. Jacobs is telling us that his statute said it is not legal.

Mr. Meachum: Mr. Meachum said that is township.

Mr. Dudley: Mr. Dudley said he knows that is township, and understands that. He was just asking if they had something, in writing, at this meeting tonight, that says it is legal to pull it out of the Insurance Fund, or are we just taking somebody's word for it.

Mr. Sampson: Mr. Sampson said the choice you have....

Mr. Dudley: Mr. Dudley said he knows the choice is to go from Insurance Fund or the General Fund.

Mr. Sampson: Mr. Sampson said it is to either do something tonight or the Federal Government is going to come here tomorrow morning and not be very happy.

Mr. Dudley: Mr. Dudley said he understands. He does not want to do something illegal. That is his question.

Mr. Williams: Mr. Williams said we have talked about the fact that the Federal Government will be here tomorrow if we don't do something tonight. He asked if that is because of the fact that we will make payroll, but the employees will not have Social Security taken out.

Ms. Stockwell: Ms. Stockwell said no, of course Social Security is taken out. The way that payroll taxes work is that when we make a payroll, we electronically call in our return. We tell them how much our share is, and the employee's share is, and that has to be good funds the next day.

Mr. Williams: Mr. Williams said, so basically we have no choice but to do something tonight.

Mrs. Little: Mrs. Little said she seconded this motion and is no longer in favor of the motion as it stands. If it was amended she would continue her second. She asked if she needs to withdraw her second.

Mr. Sampson: Mr. Sampson said she should withdraw her second.

Mrs. Little withdrew her second to the motion to approve Resolution G-3173-4-08.

Mr. Sampson: Mr. Sampson asked if there was another second.

Mr. Potts: Mr. Potts seconded the motion to approve Resolution G-3173-4-08.

Mrs. Cox: Mrs. Cox said she was asking for a recess so they could have the State's Attorney go back and look at the State Statute and make sure this is legal for us to do, and that solves the whole problem.

Mr. Waks: Mr. Waks said he is not sure he could research that in a recess. He said he has not researched this issue. It has always been his understanding, based upon other people's discussions, that you can do this type of borrowing as long as it's paid back before the end of the fiscal year. He has not researched it. He has not seen any research, and he has not heard of anyone else in the State's Attorney's Office having done the research. He presumed it was done back when it was originally borrowed, back in the bad times, but he doesn't know that, and he hasn't done it.

Mr. Ashby: Mr. Ashby said it seemed like everyone is worried about the comfort level of borrowing from a specific fund, and we have to do something tonight.

#### **MOTION TO AMEND**

Mr. Ashby moved, seconded by Mrs. Little to amend Resolution G-3173-4-08 to transfer the funds from the General Fund to the Social Security Fund, instead of from the Insurance Fund.

#### **QUESTION:**

Mr. McGlaughlin: Mr. McGlaughlin asked if the Treasurer or Auditor had any problems with this coming from the General Fund.

Mr. Grimm: Mr. Grimm said absolutely not.

Ms. Stockwell: Ms. Stockwell said absolutely not.

Mr. McGlaughlin: Mr. McGlaughlin suggested the board take the steps and vote.



Mr. Meachum: Mr. Meachum asked if this will affect our General Fund 3 months from now when the payments don't come in until July 18<sup>th</sup> like the Treasurer said.

Mr. Sampson: Mr. Sampson said that is why the Auditor wanted to take it out of the Insurance Fund.

Mr. Grimm: Mr. Grimm said it is a \$300,000 pull on the General Fund. The General Fund today was \$3,700,000.

### **QUESTION WAS CALLED**

### **ROLL CALL.**

Ayes: Ashby, Cox, Drobisch, Dudley, Hogan, Jacobs, Little, McGlaughlin, Meachum, Oliver, Sampson, Smith, Westerman, Williams, Yoder

Nays: Potts, Snyder, Taylor

### **EXPLANATION OF VOTE:**

Mr. Jacobs: Mr. Jacobs said he agrees with the change, but he will still further his investigation with Mr. Waks. He thinks that was illegal, and until proven wrong he is going to think that.

Mr. Snyder: Mr. Snyder said he thinks we have questioned the integrity of our financial management people who have done us a heck of a job for a long time, during the last 3 or 4 years, to get this thing straightened out. He has the utmost faith that what they intended to do was legal.

Mr. Sampson: Mr. Sampson said that in light of Mr. Snyder's comments he changed his vote to no.

Mr. Dudley: Mr. Dudley said he wanted to change his vote to, no also.

### **ROLL CALL. (FINAL)**

Ayes: Ashby, Cox, Drobisch, Hogan, Jacobs, Little, McGlaughlin, Meachum, Oliver, Smith, Westerman, Williams, Yoder

Nays: Dudley, Potts, Sampson, Snyder, Taylor

**AYES = 13**

**NAYS = 5**

### **MOTION CARRIED. (AMENDMENT TO G-3173-4-08)**

### **COMMENT:**

Mr. Ashby: Mr. Ashby said he wanted to emphasize a point that he was not questioning the Auditor's or Treasurer's judgement on this issue. It is just that we have to solve our problem tonight, and this is one way to get it done.

**ROLL CALL.**

Ayes: Ashby, Cox, Drobisch, Dudley, Hogan, Jacobs, Little, McGlaughlin, Meachum, Oliver, Potts, Sampson, Smith, Snyder, Taylor, Westerman, Williams, Yoder

Nays: (None)

**AYES = 18**

**NAYS = 0**

**MOTION CARRIED. (MAIN MOTION G-3173-4-08 AS AMENDED)**

7. Mr. Snyder presented Resolution G-3174-4-08 which is approving increase in appropriations in the Health Fund for Children's Vaccinations Grant.

**MOTION**

Mr. Snyder moved, seconded by Mrs. Cox to approve Resolution G-3174-4-08 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

8. Mr. Snyder presented Resolution G-3175-4-08 which is approving an increase in appropriations in the Health Fund for Dewitt Title IIIB/D/GRF Assistance Grant.

**MOTION**

Mr. Snyder moved, seconded by Mr. Meachum to approve Resolution G-3175-4-08 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

9. Mr. Snyder presented Resolution G-3176-4-08 which is approving increase in appropriations in the Health Fund for West Nile Virus/Culex Mosquito Vector Prevention Grant.

## **MOTION**

Mr. Snyder moved, seconded by Mrs. Cox to approve Resolution G-3176-4-08 by prior roll call vote.

## **QUESTION:**

Mr. Smith: Mr. Smith said he has a question about this and the other two that were adopted, whether they have not been received yet, and the grants have not been applied for, and we are amending the budget, or have they been applied for and received.

Mr. Sampson: Mr. Sampson said the response from the Health Department is that they have been applied for and received.

## **MOTION CARRIED.**

## **NEGOTIATIONS COMMITTEE**

Mr. Oliver: Mr. Oliver said we are very close to coming to a conclusion to our negotiations. We are having a meeting in the morning to hopefully wrap everything up.

## **TRANSPORTATION COMMITTEE**

10. Mr. Meachum presented Resolution H-1585-4-08 which is requesting authorization of Soil & Water Conservation District Funds from the State of Illinois authorized by the Governor.

## **MOTION**

Mr. Meachum moved, seconded by Mr. Hogan to approve Resolution H-1585-4-08 by prior roll call vote.

There were no questions or comments from the board floor.

## **MOTION CARRIED.**

11. Mr. Meachum presented Resolution H-1586-4-08 which is appropriating additional funds for Section 05-04163-00-BR, a bridge on Newburg Road east of Argenta in Friends Creek Township.

Mr. Meachum presented Resolution H-1587-4-08 which is appropriating additional funds for Section 90-00119-00-PV, the 1990 reconstruction of the south end of Brush College Road.

Mr. Meachum presented Resolution H-1588-4-08 which is appropriating additional funds for Section 90-00119-01-PV, the 1993 reconstruction of the north end of Brush College Road.

Mr. Meachum presented Resolution H-1589-4-08 which is appropriating additional funds for Section 97-00141-00-BR, a bridge on the Mount Auburn Blacktop (CH 28) southwest of Decatur.

Mr. Meachum presented Resolution H-1590-4-08 which is awarding Altorfer, Inc. the bid for a 4WD tractor.

## **MOTION**

Mr. Williams moved, seconded by Mr. Yoder to combine Resolutions H-1586-4-08 through H-1590-4-08 as one vote by prior roll call vote.

There were no questions or comments from the board floor.

## **MOTION CARRIED.**

The Executive Committee had nothing to submit at the meeting.

## **MACON COUNTY BUILDING SUB-COMMITTEE**

Mr. Drobisch: Mr. Drobisch said we met with the Judge and the Probation Department. They are requesting additional space because the area they are moving out of in the courthouse for the Public Defender's offices to move in, will move Probation over here into some cramped quarters. We told the judge we would keep that in mind. In the mean time we are supposed to contact Randy about a question regarding the current lease with Decatur Township and the vacated area up there. There are some other issues also involved in this, and we want to make sure we move cautiously enough so we don't jeopardize our position as to the old Animal Shelter, and the upcoming possible litigation on the other space. Jay Dunn indicated he would talk to Randy and get some sort of proposal together so we know what the perimeters are for it.

Mr. Williams: Mr. Williams asked if we have had any further dialog with the City of Decatur about their intentions.

Mr. Drobisch: Mr. Drobisch said not at this point. His understanding is that there has been some internal meetings. One of the architectural firms has met with them to get better perimeters as to what their actual requirements are going to be. He has not heard any other than just that discussion.

Mr. Sampson: Mr. Sampson said there was supposed to be a meeting today among some of the principal parties, and he has not had a report on it yet, but when he gets that information he would be happy to share it if there is any movement.

## **CITIZEN'S REMARKS:**

Dean Padgett: Mr. Padgett lives at 3245 N. Susan Drive in Decatur, Illinois. He said it would be

quite alright tonight if you want to take a few notes because we are going to have a realistic live history lessons. It was shortly after our last monthly meeting that he had an enlightened dream. Just in case you forgot our last meeting, it dealt with a Fudge Miss Bar. His dream was about geese, which is one of our fist signs that Spring is about to arrive, and the camping season is also coming soon. He is sure all of them know that a male goose is called a gander. All young geese are called goslings. So this leaves the word goose for females. He is sure they have all heard the saying, "what is good for the goose is also good for the gander." Just like it is always when Hillary Clinton speaks, she bobbles her head believing in everything she says. He would like to vice the verse for this thing to read, "what's good for the gander is also good for the goose." Thus, the very reason for your 2-sided handout tonight. No pun intended, but you are looking at gander who's been goosed. He doesn't think he is the only one to know the goosee. His first ever conflict with the Executive Director, and the Operations Manager started on February 14, 2006. After questioning Paul, the letter writer, and then Kathy, as to what was really taking place, all we could get from either of them was this feedback, and he quoted, "We think it's a more fair way to treat everyone. We plan to put your name in hat and draw, leaving you either in or out, as an extended camper." We then asked them if this drawing would be held in public. Their firm answer was no, but we will be fair. He hopes you remember, this is a more fair way to treat everyone. He trusted they could now see where he was headed. If not, he would continue to explain and then afterward ask for a board roll call to determine aye or nay. In order to treat Paul and Kathy more fairly he would like to suggest we put their jobs up for bid, and all those interested have them sign an agreement, then place all names in a hat drawing out the two winners at one of the regular, monthly County Board meetings. That would be definitely more fair than what was offered to us campers. He asked if he could get a motion to carry on with this, and a second, or does he need a roll call to make this more fair. If a big state like California can recall a governor, and our General Assembly is working on that needed idea here in Illinois, he personally believes as a small county we could do something very similar. Again, no pun intended, but geese are in the process of now going north. Again, he is dreaming in wishing that this goose would go north. If those now in charge continue to lend a deaf ear, they need to fully understand, that we will pursue and exercise any legal manner as a taxpayer to achieve our overall goal, which is to restore all electric sites at Friends Creek Campground, thus giving back to we taxpayers the only campground in Macon County. All of we long term users of the campground used to freely enjoy this one of a kind county treasure, until a couple of schemers came up with this nonsense, and again he quoted, "we think this is a more fair way to treat everyone." Each of you can be the judge and jury concerning this simple common sense misguided approach.

#### **OFFICEHOLDER'S REMARKS:**

Mrs. Little: Mrs. Little said she wanted to point out to Mr. Snyder that she resented being accused of questioning the integrity of the Auditor and Treasurer. She seconded the original motion, and the more discussion she heard she thought maybe there was a better way to do it, and that was the reason. She was not challenging their integrity. She thinks they have done a very good job in both of their offices.

There was no old business presented at the meeting.

There was no new business presented at the meeting.

**MOTION TO CLOSE SESSION**

Mr. Oliver moved, seconded by Mr. Dudley to go into closed session to discuss personnel issues and pending litigation by prior roll call vote.

**MOTION CARRIED.**

**MOTION TO OPEN SESSION**

Mr. Drobisch moved, seconded by Mr. Meachum to return to open session by prior roll call vote.

**MOTION CARRIED.**

**MOTION TO ADJOURN**

Mr. Smith moved, seconded by Mr. Drobisch to adjourn until Thursday, May 8, 2008 at 7:15 p.m.

**MOTION CARRIED.**

Meeting adjourned at 8:45 p.m.