

**FINANCE COMMITTEE MEETING
FEBRUARY 27, 2012
5:15 P.M.**

MEMBERS PRESENT

Chair Keith Ashby
Jon Baxter
Tim Dudley
Jay Dunn
Kevin Greenfield
Linda Little
Mark Wicklund

COUNTY PERSONNEL PRESENT

Randy Waks, Asst. State's Attorney
Rodney Forbes, Public Defender
Daysa Miller, Sup. of Assessments
Josh Tanner, GIS
Amy Stockwell, Auditor
Bruce Bird, Highway
Max Austin, Sheriff's Office
Lori Long, Probation
Cheri Meyer, Deputy Treasurer
Linda Koger, County Board Office

CALL TO ORDER

Meeting was called to order by Chair Ashby at the Macon County Office Building.

APPROVAL OF MINUTES

Motion to approve minutes of prior meeting made by Mark Wicklund, seconded by Jay Dunn, and motion carried 7-0.

CLAIMS

Motion to approve the claims as presented made by Linda Little, seconded by Jay Dunn, and motion carried 7-0.

REPORTS

Audit Sub-Committee

Linda Little reported the field work is being completed as we speak, and that is all they know about the outside audit at this point.

Auditor

Amy Stockwell reported the packet she distributed entitled Macon County IMRF Reserves, every year she gives you this, IMRF is a defined contribution, a defined benefit plan, and that means the employer, Macon County, bears market risk. She found out this month that IMRF earnings last year, market performance, was down half a percent, and how that affects us is because there is a phased-in program, we have got many layers now of the phased in, and it is fully explained in the memo but they ended the year down half a percent rather than their assumption of earning 7.5% so that means that rather than having interest credited to our accounts and investment income credited to our accounts, we were actually charged and this shows the beginning balance and the ending balance as well as giving you an overview executive summary of what is going on, funding status, etc. This will impact rates next year, she doesn't know what that impact will be, IMRF does an excellent job explaining all those factors to us in meetings in April, now into May, and you all will be invited.

IMRF did lose money in the market, so that is what is happening. She has copies of the presentation IMRF gave to the county board if anyone wants a copy.

Chair Ashby asked if she has any projections on 2012. Amy replied no not yet, and what they do is they first close last year, and when they calculate our rates it is a whole multitude of factors including number of people we have working, their ages, what retiree, what our population looks like in terms of turnover, it is a big actuarial calculation, and as the IMRF Executive Director made clear, our rate is determined by an actuarial analysis of our group; the only thing that affects the group in total is IMRF's investment performance, they have a diversified portfolio, even the list of their investments goes on for about 200 pages, it is all posted on IMRF's website; when they are setting our rate, the most important thing is number of employees, salaries, ages, turnover, retirement experience of Macon County; over the last couple years it has been pretty close, there hasn't been much change in our rate, we got the ERI paid off, other than that there hasn't been much change in our rate. Amy said she doesn't have any idea but obviously it is going to be somewhat higher because they didn't, you know, they didn't earn anything in the market last year; she will let you know when they let her know about the meeting, when they are going to go over.

Resolution Approving Addendum To Lease Between Macon County And The Decatur Public Building Commission To Provide For Lease Abatement

Amy distributed copies of resolution and attachment. She has a copy of the complete financial statement of the Building Commission if anyone would like a copy. We did this about a year ago, this is occasioned by the fact the city has now after being on a year to year lease on the LEC, the city has now signed a three year lease with the Building Commission which means we don't have to carry the full lease amount because the city is paying a portion, so this resolution recognizes that and reduces our lease payments going forward. What she attached is the actual lease document between the city and Building Commission as well as the Intergovernmental Agreement between Macon County and the Building Commission, and on top of it is the resolution; she has also put on a chart that she has given you in the past updated for the new surpluses and showing how the surpluses flow into the lease payment for your information. She recommends sending this lease on. Chair Ashby asked about any significant changes in this 6th addendum to the lease other than the three years, and we no longer have to pay the full amount. Amy replied those are the main things, it is very important, and she stressed it to the Building Commission, she attends their meeting every month, knows they are well aware that the county has a full boat lease with them, and the city's lease is kind of a bare bones so additional charges for things they have to do for us are really, we have prepaid for them, they are included in the lease, whereas the city has gone to a bare bone concept of the lease so if they want to do anything extra, they are going to have to pay extra; it is hard to think about the fact there are two leases to two public bodies that are so very different, but that is the way it has been with the city lease for the last couple of years.

Chair Ashby asked Randy Waks to comment on the lease. Randy Waks replied he has not seen it, and he imagines if it were important for him to look at it, he would have already had it. Chair Ashby asked if he plans on reviewing it. Randy Waks replied he would be more than happy to review it if he wants him to, but he has not seen it. Chair Ashby would like him to review it before it goes before the full board, and Randy said he would be more than happy to but he hasn't seen it.

Chair Ashby entertained a motion to move it on to the full board with approval by the state's attorney's office; Linda Little said so moved, seconded by Mark Wicklund, and motion carried 7-0.

Board of Review

Daysa Miller reported the BOR is finishing up their 2011 assessment year and sending the information over to the state for them to compute the final multiplier, so they are complete with their work and have been that way for two or three weeks now. Part of it they had to go through and review it before they could ask them to come in and sign it.

Supervisor of Assessments

Daysa Miller said every year about this time they go out into the community to do the assessment freeze exemptions at the townships or libraries. Their schedule is Blue Mound Library March 6, Long Creek on the 11th and 18th of April, Hickory Point April 26 and 27, Maroa Township Hall and Oreana Library May 9, and to the South Wheatland Township Hall on the 10th; if you know anybody in these areas, please tell them they are welcome to come in, and they will do their applications there. The only one who hasn't contacted her so far that usually does is Niantic, and they may be going out there; anyone else who wants them to come out in the community to do the freeze exemptions, they will also do that as well so let her know.

Kevin Greenfield asked if she has notified the supervisors what date she is coming. Daysa replied the supervisors, actually this came from those townships, she is sure they were aware of them but she did not notify them, but worked with the individuals in the townships to go out there. Kevin Greenfield asked assessors, and Daysa replied assessors and contract assessors and the library called her in Blue Mound, but she can send out a letter. Kevin Greenfield asked if the girls in his office know she is coming the 11th and 18th, and Daysa replied they set up the dates together.

Treasurer

Cherie Meyer gave a message from Treasurer Ed Yoder, he is unable to be here this evening because he has had a complication with a kidney stone removal last week, the doctor has put him on light duty for a few days, so he will probably be in during the mornings this week. Kevin Greenfield commented they need to quit working Ed so hard if he has to be on light duty for a while.

Resolution to Execute Deeds To Convey Property on Delinquent Taxes

Cherie distributed copies of resolution and attachment describing the properties, and committee had no questions. Motion to approve made by Mark Wicklund, seconded by Tim Dudley, and motion carried 7-0.

Sheriff

Resolution Approving Contract Between Sheriff & Public Building Commission for Security Personnel in the Macon County Office Building

Lt. Max Austin distributed copies of resolution and contract for approval. Linda Little asked if this amount actually covers our expenses or is it just kind of close, and Lt. Austin believes it is half of the salary.

Chair Ashby asked if the amount has gone up from last year, and Lt. Austin believes it went up approximately 3%. Motion to approve made by Mark Wicklund, seconded by Jon Baxter, and motion carried 7-0.

Highway

Resolution Appropriating Funds For A 50/50 Cost Bridge Repair Project With The Village of Long Creek

Bruce Bird distributed copies of resolution and attachment which concerns a 50/50 cost share repair project for the Village of Long Creek, and this is to cover the engineering expense to basically survey an existing structure that was closed by IDOT, and come up with a repair plan to actually get that existing structure repaired and back open to service. By doing it 50/50 on engineering and probably 50/50 on the construction, Bruce said they are bypassing the state and federal funds but they are also probably going to get that structure open in a much shorter time frame. They have to do a little more in-depth inspection on the existing bridge beams out there, but they are in really good shape; once they get things put back together and repaired, they might be able to get another 20 years of service out of that bridge. It is actually cheaper for both us and the Village as opposed to a complete replacement, and if you are looking at a complete replacement out there you would be looking at, the bridge is closed right now and probably closed for another two years before they would get to it, so it is actually a little cheaper and getting the structure back open and getting a little more use out of those existing bridge beams out there.

Linda Little asked the time frame on completion. Bruce replied the only thing that is really going to be holding this up is getting approvals from the IDOT Bridge Office and whatever design they come up with, this particular firm he picked actually has individuals that are working under contract in the bridge office over there in Springfield, so they have a really good idea about what they are going to want to see. Linda Little asked when he expects the bridge to be open, and Bruce replied if everything would work out fine, crossed fingers and toes, maybe towards the end of the summer they can get it opened back up. Chair Ashby asked if this money is in the budget, and Bruce replied yes they have money in the budget. Motion to approve made by Kevin Greenfield, seconded by Mark Wicklund, and motion carried 7-0.

CLOSED SESSION

Personnel Issues – Evaluation/Compensation for Supervisor of Assessments

Chair Ashby said we have a closed session concerning evaluation and compensation for the Supervisor of Assessments. Motion to go into closed session made by Mark Wicklund, seconded by Kevin Greenfield, and motion carried 7-0.

Motion to return to open session made by Tim Dudley, seconded by Kevin Greenfield, and motion carried 7-0.

NEW BUSINESS - OPEN SESSION

Setting Salary For Supervisor of Assessments for 2012/2013

Chair Ashby commented we are in open session again, and he asked Mr. Dunn for a motion. Motion made by Jay Dunn to give Daysa Miller a 3% raise starting at the fourth year of her contract, seconded by Tim Dudley, and motion carried 7-0. Linda Little commented yes she voted for the 3%, but she does it with hesitancy because of some of the issues discussed in closed session, and she thinks we are setting a precedence that we may not want to follow.

Board Chair Dunn

Jay Dunn said he handed out the response from himself and Keith Ashby to the State's Attorney, hopes everybody got a copy, he put a copy in all board member boxes, and that is all he has got.

Mark Wicklund

Mark Wicklund asked to comment on the animal shelter even though he knows this is the Finance meeting, and he will be bringing it up in EEHW. He has been in their facility several times in the last couple months, and the only issue he sees out there is the fact they have no way of taking debit or credit cards; he is kind of looking in to see if they could work out some sort of agreement to either have an ATM brought in which would be a little financially better or a card swiping machine, otherwise if you don't have a check you have to go to the ATM or come back and vice versa, and it is something he is looking into. Chair Ashby asked Amy Stockwell if they do an account with Soy Capital Bank or who do they bank with. Amy replied she would be happy to work with the treasurer to look into this, the situation at Animal Control is because we have more control over the fees that we're collecting, you know we should be able to work something out, she will work with the treasurer to make sure we go out to local financial institutions, and she doesn't remember what bank the Animal Control fund is at. Chair Ashby asked if we negotiate the swipe fee and then the percentage we discount it, and Amy replied yes, that would be part of our RFP proposal. Chair Ashby asked what is the normal on the County now. Amy replied we don't really accept it, she means we charge the citizen because taxes are set by law, you can't discount it, she asked Randy Waks if he had anything to add, and there was no response. Amy went on that the situation at Animal Control is different so we can definitely, things that wouldn't be possible for the treasurer, we can look into it. Chair Ashby asked if we could pass that charge on to the client, the adoptee or adopter. Amy said we could, we have got a, it's an elastic fee meaning if you increase the price you decrease the demand.

NEXT MEETING

April 2, 2012

ADJOURNMENT

Motion to adjourn made by Linda Little, seconded by Tim Dudley, motion carried 7-0, and meeting adjourned at 5:53 p.m.

Minutes submitted by Linda Koger
Macon County Board Office