

## **FINANCE COMMITTEE MEETING**

**June 1, 2015**

**5:15 P.M.**

### **MEMBERS PRESENT**

Jay Dunn  
Kevin Greenfield (arrived @ 5:18p.m.)  
Tim Dudley  
Linda Little  
Patty Cox  
Keith Ashby

### **COUNTY PERSONNEL PRESENT**

Mike Baggett, State's Attorney's Office  
Rodney Forbes, Public Defender  
Pat Berter, Probation Director  
Ed Yoder, Treasurer  
Bruce Bird, Highway Engineer  
Lt. Jon Butts, Sheriff's Department  
Carol Reed, Auditor  
Josh Tanner, Bd of Rev, SofA, GIS  
Jeannie Durham, County Board Office

### **Members Absent**

Greg Mattingley

### **CALL TO ORDER**

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

### **APPROVAL OF MINUTES**

Motion to approve minutes of prior meeting (May4, 2015) was made by Linda Little, seconded by Patty Cox and motion carried 5-0.

### **CLAIMS**

Motion to approve the report of the claims as presented made by Patty Cox seconded by Keith Ashby, and motion carried 5-0.

### **REPORTS**

#### ***Audit Sub-Committee –***

Carol Reed reported that the audit report would be posted to the website tomorrow. Copies will be provided to the departments that need them to send to granting agencies, etc... It was a normal audit. The Audit Sub Committee met on April 6 to review the audit findings with Cathy Mansur from May, Cocagne & King.

Cathy Mansur gave a brief overview of the audit for the November, 2014 year end. It has been submitted for the Certificate of Achievement in Excellence in Financial Reporting with the Government Finance Officers Association. This certificate has been received for the past 12 years.

Pointing out a few pages in the report, Cathy explained that after the table of contents is a transmittal letter from Carol, as Auditor. Page 1 contains the independent auditor's report which says that the financial statements are presented in accordance with generally accepted accounting principles.

The following 16 pages are the management's discussion and analysis. This is something Carol puts together that puts words to the numbers and gives some background, does some comparisons, and gives a lot of information that explains a lot of the financial statements and presentation information in the report. It is important to know that the county is not just the General Fund. The government wide aspect is a very important part of the whole report.

The footnotes explain a lot about the financial statements. The agency funds are the trust funds like the Collector, the Circuit Clerk, the Sheriff Trust Funds are the types of things that run through the county but are not presented as revenue and expense because the county is the pass-through collecting the property taxes and sending them to the taxing bodies. Those types of things run through the county and are roughly \$150 million that run through but don't show up anywhere. In terms of government wide county revenues, the county itself shows revenue of \$52 million. That is about 1/3 of what goes through those agency funds.

Another big part in understanding the numbers in the report is the statistical portion of the report. These include the demographics, tax values, population, average income, etc...

Explained in the footnotes are receivables where different agencies such as the state, the federal government, etc.. that owe the county roughly \$6 or \$7 million. That is an important number to keep an eye on. If the state gets behind, that number will grow. In the last few years, the state has caught up quite a bit. Instead of being 6 or 8 months behind, they are running 3 or 4.

The county's capital assets such as buildings, cars, computers, etc... are in the footnotes also.

Long term debt, including the building commission bond and other post-employment benefit obligations ranging from offering health insurance to retirees, compensated absences and accrued vacation. Not included is the sick time that is accumulated. This is not paid out at termination, but is a built in liability.

The claims and judgments figure has gone down quite a bit, but those are amounts that, on top of the insurance, the county would be liable for.

Cathy went on to explain a couple of letters that are given to the board members. The audit committee letter explains the audit findings and adjustments that were made and commented that all of the county staff had been very good to work with and had answered all questions happily. A management letter gives suggestions for efficiencies. Some of those deal with internal accounting procedures or improvements in processes.

*Chair Dunn announced that he would be changing the order of the agenda to allow Lt. Butts to present so he can leave to attend another engagement.*

### **Sheriff's Department Macon County Board Resolution Approving Contract for Macon County Sheriff's Police Services for the Village of Blue Mound, Illinois**

Lt. Butts explained that this is a 36 month contract to provide one sheriff's deputy to patrol the village. It would begin July 1<sup>st</sup>, 2015 and run through June 30, 2018. The total personnel

liability for the deputy would be \$210,929.16 which the Village of Blue Mound would pay back to the county in quarterly installments of \$17,577.43. This is a new contract as we have never had a contract with the Village of Blue Mound. It is identical to the contracts we have with the City of Macon & Village of Argenta. It does not take in a police vehicle or fuel for a vehicle. Those are being provided by the village. The Village of Blue Mound approved the contract on May 4, 2015 and was presented to and approved by the Justice Committee on May 28<sup>th</sup>.

Motion to approve forwarding the resolution to the full board with recommendation for approval was made by Patty Cox, seconded by Linda Little. Keith Ashby asked if the contract was for an 8 hour day and what timeframe the shift would cover. Lt. Butts said they are working with the village to determine when the most needed hours are and it looks like it is going to be mostly 2<sup>nd</sup> shift such as 4-12 or 2-10 with a day shift through the week. Right now they have two officers. One is under a veteran's assistance. This would go down to just the county deputy who would patrol the village on a full time basis. Linda Little asked if this would be in addition to their own police force. Lt. Butts said it would not be. They are dissolving their police department and contracting full time with the county. The motion carried 6-0.

#### ***Auditor***

Carol Reed expressed thanks to May, Cocagne & King & Cathy Mansur. She said that now that the audit is complete, it is time to start the budgeting phase. She has been working with Finance Chair Dunn and Board Chair Greenfield in getting the letter ready to go out to departments this week, setting up the calendar and giving direction on how we need to proceed. Forms will be going out to each department no later than the 3<sup>rd</sup> week of June. The oversight committees will take a look at budgets in July. Budget hearings will be conducted in August and September. The budget usually goes on display around October 8 and is voted on at the November meeting. That is how it has been done in the past and the plan is to proceed with that.

#### ***Board of Review***

Josh Tanner reported that the new Board of Review had met that day and organized. They elected Jeannie Mayfield as their chair and they will start on the 2015 cases in July.

Jay Dunn asked if Josh had held the annual meeting with the township assessors. Josh said they meet in December, but today the farmland committee meeting had been held prior in the day. They approved the 2016 values which are given to them by the state. That is something where the rural school districts typically see a 10% increase in farmland value every year for the last 10 or 15 years. That will not be the case in Macon County going forward. It will be less than 10%. Josh said that by the August meeting, he would have an idea of what that would be. It could be less than 5%. For the rural school districts, that could be a lot of money they generally anticipate that will not be there.

#### ***Supervisor of Assessments –***

Josh Tanner reported that there are several bills that passed out of the senate and house and will be going to the governor. He said he would let the members know if the governor signs them. They are mostly assessment administration with no increase in exemptions or financial impact. So, just office operations are the only real changes.

*GIS –*

Josh Tanner had no report

***Treasurer***

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

Motion to approve forwarding to the Consent Calendar with recommendation for approval made by Linda Little, seconded by Patty Cox and motion carried 6-0.

**CITIZEN REMARKS – PUBLIC COMMENT -** None

**OLD BUSINESS** - None

**NEW BUSINESS**

**County Board Office**

**Macon County Board Resolution Approving Lease Agreement with Senator Andy Manar**

Motion to approve forwarding the resolution to the full board with recommendation for approval was made by Linda Little, seconded by Tim Dudley and motion carried 6-0.

**Highway Department**

**Macon County Board Resolution Appropriating Funds for Additional Environmental Coordination on the 85th Street (CH 57) Bridge over a Tributary to Big Creek**

Bruce Bird explained that this is for additional environmental work that IDOT is requiring. The total cost is \$15,004 with 80% being paid for with federal funds. The cost to the county is \$3,000.80.

Motion made to approve and forward to the full board with recommendation to approve by Patty Cox, seconded by Keith Ashby. A scribner error in the spelling out on the cost to be corrected prior to presentation at the County Board meeting was pointed out by Keith Ashby. Motion carried 6-0.

**Macon County Board Resolution Appropriating Funds for Additional Environmental Coordination on the Sefton Road (CH 60) Bridge over Big Creek**

Bruce Bird explained this is the same thing with the cost being \$31,500 with 80% federal funds. The county has to match \$6,300.

Linda Little asked what we're spending money on and what is meant by additional environmental coordination. She asked if they'd found something or if they were worried about something in particular. Bruce said they found archeological sites that need further investigation. He said that is the short answer Linda asked for. The long answer would take 3 to 4 hours, but they didn't find anything. There might be something there. Linda said we probably have no choice and Bruce agreed.

Motion made to approve as presented and forward to the full board with recommendation to approve by Patty Cox, seconded by Keith Ashby and motion carried 6-0.

**Macon County Board Resolution Appropriating Funds for the I-72 and IL Route 48 Interchange Modification Study**

Bruce Bird explained that the total is \$49,247. The total amount comes out of the IDOT road fund. This is a portion of the \$10 million that we were awarded last fall that went towards beltway studies and engineering. This is to take a look at the existing interchange to try to find a way to reconfigure it to make traffic flow better. It was designed for 30 to 35 years ago and things have changed since then.

Motion made to approve and forward to the full board with recommendation to approve by Keith Ashby, seconded by Linda Little and motion carried 6-0.

**Macon County Board Resolution Approving an Intergovernmental Agreement with Richland Community College and Brush College LLC Covering Maintenance Work on Farm Progress City grounds**

Bruce Bird said the total is \$100,000. It is 100% Richland Community College pass through funds. This is typically done just before Farm Progress.

Motion made to approve and forward to the full board with recommendation to approve by Linda Little, seconded by Patty Cox and motion carried 6-0.

**Macon County Board Resolution Appropriating Funds for Construction of Section 15-00273-00-SM, the 2015 Farm Progress City Patching Project**

Bruce Bird explained that this goes hand in hand with the previous resolution and is for \$100,000

Motion made to approve and forward to the full board with recommendation to approve by Linda Little, seconded by Patty Cox and motion carried 6-0.

**Macon County Board Resolution Appropriating Funds for Construction of Section 13-00200-01-PV, the CH 30 & CH 41 Connector Project**

Bruce Bird explained that this resolves the \$998,000 out of the MFT account and matches a roughly \$825,000 amount that is coming from the state to finish up the project on CH30. This stops just short of Route 48 and this is our portion of the work. The state also has a project where they are going to be putting in left turn lanes on Route 48 and realigning the grade crossing there. This is the match up for their project and ours to make everything flow.

Motion made to approve and forward to the full board with recommendation to approve by Linda Little, seconded by Patty Cox and motion carried 6-0.

**Macon County Board Resolution Appropriating Funds for Construction of Section 11-00241-00-BR, a Bridge on Boody Road (CH 29) over Mosquito Creek**

Bruce Bird said our 20% share of this is \$57,875.46. The road has been closed as of today.

Motion made to forward to the full board with recommendation to approve by Patty Cox, seconded by Tim Dudley and motion carried 6-0

Bruce Bird explained that the next two resolutions are to appropriate funds for the purchase of right-of-way. He said that at the Transportation meeting, Mike Baggett had explained that if you want to discuss the issue, there could be a closed session, but eventually you'd have to vote to open those minutes, so it's up to the committee's preference. He went on to explain that he had both appraisals if anyone wanted to see them.

Jay Dunn asked if the same appraiser is normally used all the time. Bruce said they use the same company. They have 2 or 3 different appraisers they use because the person appraising cannot go out and do the negotiations. The same appraiser was used on both of these parcels. Both of these parcels are for the 30 / 41 project where they are putting in a curve where there is currently a square. Both parcels were creating point rows where they come down to a point and the remaining portion cannot be farmed so there are damages to the left over remainder. The damages are almost as much as the total value of the ground. There are also some pertinent and temporary easements that are being paid for. There are four different components that make up the total appraised value on the sale.

Linda Little asked if the county would be purchasing the property. Bruce said the county would be purchasing the dedication of the right-of-way. It will be ours to plant grass on and mow. Linda wanted clarification that the county is not just paying for inconveniencing property owners, but the property will actually be the county's. Bruce said yes.

**Macon County Board Resolution Appropriating Funds for the Purchase of Right of Way on the CH 30 & CH 41 Connector Project from James and Karla Hibbard**

Bruce Bird explained the total amount of the combined value is \$57,460.

Motion made to approve and forward to the full board with recommendation to approve by Patty Cox, seconded by Kevin Greenfield and motion carried 6-0.

**Macon County Board Resolution Appropriating Funds for the Purchase of Right of Way on the CH 30 & CH 41 Connector Project from John and Linda Hill.**

Bruce Bird said the total for this is \$125,700.

Motion made to approve and forward to the full board with recommendation to approve by Patty Cox, seconded by Linda Little and motion carried 6-0.

**OTHER NEW BUSINESS -**

Chair Dunn repeated that they had a budget meeting and would be sending out a letter shortly to the department heads and office holders to talk about the budget and what they are looking for in that. He said he thought they were going to try to get the letter out this week.

**CLOSED SESSION -** none needed

**NEXT MEETING –** Monday, June 29, 2015

**ADJOURNMENT**

Motion to adjourn made by Linda Little seconded by Patty Cox, motion carried 6-0, and meeting adjourned at 5:45 p.m.

Minutes submitted by Jeannie Durham, Macon County Board Office