

AUDIT/FINANCE/PURCHASING/BUDGET COMMITTEE

November 12, 2019

Present: Clark Pearce, Chairman
Venise McWard, Tim Carlson, Vicki McMahan, Mike McClure

Absent: none

Others present: Becky Edwards, Mike Gianasi, Betty Asmussen and Jan Bland.

The Audit/Finance Committee met on Tuesday, November 12, 2019 at 6:30 p.m. in the County Board Meeting Room, second floor Christian County Courthouse, Taylorville, Illinois. The purpose of the meeting was to address agenda items and any other matters properly brought before the committee. Attendance was taken, and Finance Chairman Clark Pearce noted a quorum. There were no public comments.

CLAIMS

Due to the change in days for the committee meeting, a motion was made by Vicki McMahan and seconded by Tim Carlson to authorize the finance chair and the board chair to review and sign the claims as presented. The motion carried.

EMA CONSOLIDATION

After his resignation as Christian County EMA Director, Mike Crews has searched for his own replacement. After discussion with the current Montgomery EMA Director, they developed a proposal for both counties to consider. As Montgomery County is already in discussions with the Christian County 911 Board for consolidation, Greg Ninmo, who is currently employed as both the EMA and 911 Director, consolidating the position would be a good fit for both counties. He would split his time with both counties and Christian County would be the primary employer. There are monies to support this position, as in the past with Mike Crews, which are reimbursed through federal grants for both salary and select budget items at a 50% schedule. Several questions were asked:

- Time sharing between the two counties [It would be a 2/3 day one week and the next 3/2 pending on schedules and demands.]
- What reimbursement would Montgomery make to Christian? [All grant funding would come to Christian then Montgomery would split the balance as detailed FY2020 amount would be \$12,357.]
- As the primary employer, benefits would be added to the budget; however, 50% of benefits are also requested in the grant subsidy.
- Salary proposed is \$57,026 [During discussion, the salary proposed was to be reduced.]

A motion was made by Vicki McMahan and seconded by Venise McWard to amend the EMA Consolidation salary proposal to read \$50,000. The motion carried with one opposed. A motion was made by Vicki McMahan and seconded by Venise McWard to approve the Intergovernmental Agreement with Montgomery County for EMA Services. The motion carried with all ayes.

MAINTENANCE DEPARTMENT UPDATES

Chairwoman Edwards noted

- A 2016 van had been purchased for \$19,000 which was under the agreed amount last month.
- Lacey Franklin was hired for the part time coordinator position at \$14/hour.
- As previously reported, the laborer position employee is still out on FML and the return date is not known. With the elevator project, boilers and regular building maintenance duties, a temp service was contacted and within two days we had a person to assist in those laborer duties. Due to the situation, the need was immediate and there was no other staffing in that department. Other offices which have that situation have other staff to cover or a budget to hire temporary employees during an FML event. An executive decision was made not knowing the return to work date. *A motion was made by Vicki*

McMahon and seconded by Tim Carlson to pay the temp agency from contingency through FY19. Payment is through accounts payable. The motion carried with one opposed.

TAX SALE CERTIFICATE CANCELED

In 2015 parcel 11-25-22-140-009-00 was sold at the tax sale. Recently, the owner paid all back taxes and requested a surrender of the tax sale certificate. *A motion was made by Vicki McMahon and seconded by Venise McWard to accept the full amount and surrender the tax sale certificate. The motion carried.*

IMRF RESERVE DEFICIENCY

Recently, it was discovered through a search of internal website IMRF reports that Christian County was underfunded more than \$1.4 million with ECO (elected county officials) and the enhanced SLEP (sheriff's law enforcement pension) and has been for over five years. ECO was a short term option offered to counties only under IMRF. In 2011 the enrollment was terminated and only in effect for those currently enrolled. For Christian County there are 18 members/dependents who receive pensions from ECO and SLEP. The last member to have pension withholdings left in 2014. Around that time, IMRF assessed the county with an additional \$10,000 monthly contribution in lieu of the membership contributions and there was no other known communication of deficiency. The current situation was brought to the attention of the county clerk from another county's inquiry. During Mike Gianasi's search, he found internal documents for Christian County that as of 11/12/2019 there was a negative reserve balance of \$1,215,450.65. A negative reserve balance happens when the employer's assets exceed costs. IMRF charges 7.5% interest every year on January 1. Networking with other county clerk's has determined that Christian County is not the only county that has been surprised by the underfunded liabilities. Treasurer Asmussen recommended, after consult with both the former auditor and current auditor that a onetime payment should be made before 11/30/2019 up to \$300,000. *A motion was made by Mike McClure and seconded by Vicki McMahon to authorize the Treasurer and County Clerk to make the additional onetime payment of \$300,000 (\$200,000 to ECO and \$100,000 to SLEP) and notify in writing to IMRF how to apply the payment. The motion carried.*

FY2020 BUDGET CHANGES

Treasurer Betty Asmussen presented a revised budget noting the following changes:

- Maintenance lines added for temporary service through the elevator project completion
- Maintenance line added for the part time maintenance coordinator
- Work comp premium reduced
- Probation building line item for the additional office spaces and mileage due to the increased client home visits
- EMA budget due to consolidation of position.

A motion was made by Vicki McMahon and seconded by Mike McClure to accept the proposed FY2020 budget including the changes presented tonight and recommend to the full Board. The motion carried by all ayes.

TAX LEVY ORDINANCE

The annual tax levy ordinance was presented for adoption. There was a question as to the levy portion for the Mental Health as it was reported the facility was closing the clinical portion. After consultation with the auditors and Brent DeMichael, the Director of Christian County Mental Health, Betty Asmussen and Michael Gianasi have verified that CC Mental Health can and need the funding for their developmental program. *A motion was made by Vicki McMahon and seconded by Mike McClure to recommend for adoption to the full Board the Tax Levy Ordinance 2019 CB 011. The motion carried.*

Mike McClure made a motion to adjourn with the second by Venise McWard. The motion carried.

Respectfully submitted,

Clark Pearce

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