

AUDIT/FINANCE/PURCHASING COMMITTEE

January 16, 2014

Present: Fred Curtin, Chairman
Dick Breckenridge Chad Michel
Mike McClure

Absent: Jack Pearce

Others present: Paul Schmitz, Mike Drea, Mike Gianasi, Julie Mayer, Dick Adams, Cliff Frye and Jan Bland.

The Audit/Finance/Purchasing Committee met on Thursday, January 16, 2014 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 various agenda items and any other matters properly brought before the committee.

A motion was made by Dick Breckenridge and seconded by Mike McClure to approve the claims submitted for payment in January. The motion carried.

Two resolutions were submitted to accept bids on delinquent tax properties.

- A motion was made by Mike McClure and seconded by Chad Michel to accept the bid of \$660 by resolution R2014 TR 003 from Harry Grening for parcel number 11-25-21-241-002-02 in Pana Township. The motion carried.
- A motion was made by Mike McClure and seconded by Dick Breckenridge to accept the bid of \$660 by resolution R2014 TR 004 from Donald L. Spracklen for parcel number 11-25-22-205-001-00 in Pana Township. The motion carried.

Julie Mayer presented the Committee with the proposal to move the filing system and desks as explained in the Building/Grounds Committee minutes. A motion was made by Dick Breckenridge and seconded by Chad Michel to approve the expenditure of up to \$7500 for the proposed project in the Circuit Clerk's Office with the funds to be transferred from contingency into the appropriate line item. The motion carried.

Other matters:

- A question was asked to Cliff Frye as to the status of the bridge rebuild at Lake Taylorville. He noted that the project is progressing, but it a labor intensive project.
- A question was asked concerning the Ahlstrom Filtration noise complaint. Dick Breckenridge noted that Ahlstrom is bringing in engineers as to how to fix the problem. To solve the newly created problem will be quite expensive and they want to make sure the procedure will actually fix the problem prior to the application.
- Chairman Schmitz noted that the decreased revenues in sales tax for the County was created due to the loss of two businesses by annexation.

A motion was made by Chad Michel and seconded by Mike McClure to adjourn. The motion carried.

Respectfully submitted by,
Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

February 13, 2014

Present: Fred Curtin, Chairman
Dick Breckenridge Chad Michel
Jack Pearce Mike McClure

Absent: none

Others present: Paul Schmitz, Dick Adams, Mike Gianasi, Laura Cooper, Joe Marley, Sheridan Pulley, Aaron Allen and Jan Bland.

The Audit/Finance/Purchasing Committee met on Thursday, February 13, 2014 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 various agenda items and any other matters properly brought before the committee.

A motion was made by Chad Michel and seconded by Mike McClure to approve the claims submitted for February. The motion carried.

Chief Probation Officer Laura Cooper discussed the probation position with the Committee requesting the approval of an annual \$12,000 salary subsidy in lieu of the full salary reimbursement from "grants in aid". Sheridan Pulley noted that the actual reimbursement was only at \$10,000 a year. After discussion, the Committee asked Ms. Cooper to further discuss with the Chief Judge for any additional reimbursement from the Probation Funds for the shortfall. The additional position was included in the budget, but the reimbursement as revenue was also included for the full amount. The Committee will continue discussion next month.

Sheridan Pulley highlighted several areas pointing out both the high and low points from last FY 2013. He commended the County for being frugal and urged them to continue as the revenue is not as strong as in the past.

Two claims were presented that were not filed to be processes from FY 2013 but of which were approved. A motion was made by Dick Breckenridge and seconded by Mike McClure to pay \$275 to Spurling Title for Anderson Cemetery title work and \$3000 to Bill Kennedy for the 2013 maintenance of the clock from contingency. The motion carried.

Chairman Schmitz gave an update on a recent meeting with IDOT concerning the Public Transportation. He has reviewed the budget with Jerry Mahr at the Senior Citizen Center for submittal. Funding arrangements and the program startup is at a standstill until the budget is approved.

As referred from the Executive Committee, a motion was made by Dick Breckenridge and seconded by Chad Michel to pay the claim of the slaughtered sheep from contingency, and to set up a specific line item in animal control with a cap of \$3000 (including the cap in the ordinance). The motion carried.

The handbook will be sent to the attorney for review and the draft will be emailed to County Board members as well.

A motion was made by Jack Pearce and seconded by Mike McClure to adjourn. The motion carried.

Respectfully submitted by,

Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

March 17, 2014

Present: Fred Curtin, Chairman
Dick Breckenridge
Chad Michel

Absent: Jack Pearce
Mike McClure

Others present: Paul Schmitz, Dick Adams, Mike Havera, Bruce Engeling, Mike Gianasi, Laura Cooper, Joe Marley, Amy Winans, Linda Curtin, Mandy Beedie-IMRF Field Representative, Lloyd Washburn, Tim Carlson and Jan Bland.

The Audit/Finance/Purchasing Committee met on Monday, March 17, 2014 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 various agenda items and any other matters properly brought before the committee.

The Committee resumed discussion with Chief Probation Officer Laura Cooper as to the funding for the additional probation position. At the last meeting, Cooper reviewed that only an annual \$12,000 salary subsidy in lieu of the full salary reimbursement would be available and as requested, the Chief Judge will approve probationary funds to make up the \$16,228.20. The additional position and benefits were included in the budget but the full reimbursement was also included as revenue. A motion was made by Chad Michel and seconded by Dick Breckenridge to approve the hire of a new probation officer position using the \$12,000 reimbursement from the State and approximately \$16,000 in shortfall funds. The motion carried.

Bruce Engeling explained to the Committee that the current fingerprinting machine system will no longer have available software support or repairs as of December. Since the system will need to be replaced at least by December, Engeling requested that they make the new purchase as soon as possible. The concealed carry applications require fingerprinting and pictures for the licenses, if the County could provide that service, fees from that service could help pay for the replacement. Two quotes were obtained to replace the system both costing \$20,000.00 however, only one would interface with the current computer program. Using another company would require more money to write a new program. A motion was made by Dick Breckenridge and seconded by Chad Michel to assist with the purchase of the new fingerprinting system in the amount of \$10,000 from contingency and the balance will be paid from the money already allocated for equipment. The motion carried.

At a motion was made to go into executive session by Chad Michel and seconded by Dick Breckenridge for the purpose to discuss a pending IMRF ruling on retirement matter(s) pursuant to the Open Meetings Act under 5 ILCS 120/2 (c) 1& 11. A roll call vote polled all ayes: Fred Curtin-yes, Chad Michel-yes, Dick Breckenridge-yes.

A motion was made by Chad Michel and seconded by Dick Breckenridge to come out of executive session pursuant to 5 ILCS 120/2 (c) 1& 11. A roll call vote polled all ayes: Fred Curtin-yes, Chad Michel-yes, Dick Breckenridge-yes. No action taken.

A motion was made by Chad Michel and seconded by Dick Breckenridge to approve the claims submitted for March with the temporary hold on vendor #8200 for the amount of \$1032.00. The motion carried.

As forwarded from the Building/Grounds Committee, a motion was made by Dick Breckenridge and seconded by Chad Michel to approve \$3,500.00 to the 175th Celebration Committee from contingency. The motion carried.

Jan Bland reported we had received notice from VSP, the County's vision provider that the rates will remain the same. No new health insurance rates are available yet.

County Clerk Linda Curtin reported that the County has been allocated \$17,900.00 in grant money from the State Board of Elections. She will submit all invoices related to voter registration to be reimbursed from the grant money.

Treasurer Dick Adams reported how the final amount due was reduced for his treasurer and collector bond. He was invoiced \$1897.00 for his portion from 2/10/2014 through 11/30/2014. After receiving credit from Mike Drea's bond for the same time period, the balance due is \$269.00 of which he will pay from the training line item. No action required by the Board.

Coroner Amy Winans spoke to the Committee explaining the transport protocol used here, why to use the pathologist in Bloomington and past practice on pickups as described in minutes from Executive Committee.

A motion was made by Dick Breckenridge and seconded by Chad Michel to adjourn. The motion carried.

Respectfully submitted by,

Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE
and
EXECUTIVE/PERSONNEL/LIQUOR COMMITTEE
April 14, 2014

Present: Laura Wilkinson, Joe Marley
 Tim Carlson Carol Foli
 Lloyd Washburn Fred Curtin
 Dick Breckenridge Mike McClure
 Chad Michel

Absent: Jack Pearce

Others present: Paul Schmitz, Mike Gianasi, Mike Havera, Dick Adams Linda Curtin, Mandy Beedie, IMRF Field Representative , Laurie Mense, Cliff Frye, Greg Hager, Jeremy Travelsted, Steve Ralph, Sheridan Pulley, and Jan Bland.

The joint committees met on Monday, April 14, 2014 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 various agenda items and any other matters properly brought before the committee.

Fred Curtin acted as chairman for this joint meeting opening with a motion to go into executive session for the purpose to discuss a pending IMRF ruling on retirement matter(s) pursuant to the Open Meetings Act under 5 ILCS 120/2 (c) 1,4 and/or 11. The motion was made by Mike McClure and seconded by Chad Michel. A roll call vote polled all ayes: Fred Curtin-yes, Chad Michel-yes, Dick Breckenridge-yes, Mike McClure-yes, Laura Wilkinson-yes, Tim Carlson-yes, Joe Marley-yes, Lloyd Washburn-yes and Carol Foli-yes. The motion carried.

A motion was made by Chad Michel and seconded by Dick Breckenridge to come out of executive session pursuant to 5 ILCS 120/2 (c) 1, 4 and/or 11. A roll call vote polled all ayes: Fred Curtin-yes, Chad Michel-yes, Dick Breckenridge-yes, Mike McClure-yes, Laura Wilkinson-yes, Tim Carlson-yes, Joe Marley-yes, Lloyd Washburn-yes and Carol Foli-yes. The motion carried.

In open session, a motion was made by Chad Michel and seconded by Mike McClure for the States Attorney to write a letter from Board Chairman Schmitz and IMRF Authorized Agent Linda Curtin stating that the Christian County Board concurs with the IMRF's interpretation that any member of Christian County under the Elected County Official (ECO's) pension is based on the law of a supplemental pension with less than four years of a new position of service. The motion carried with all ayes.

After making suggested alterations to a proposed agreement, a motion was made by Dick Breckenridge and seconded by Chad Michel to approve an independent contractor agreement between Colleen Hadley and the Christian County Treasurer to provide assistance and training in the preparation and completion of the real estate tax cycle and any other aspects necessary to train office personnel through November 30, 2014. The motion carried.

Jeremy Travelstead, the County's insurance broker, presented percentages on the claim history over the past year which had increased from the prior reporting period and was higher than the local benchmark of services. He also reviewed new updates for out-of-pocket guidelines and expense limitations. Upon renewal, deductibles and co-pays will be included in the out-of-pocket expense limitation. Also noted was the savings to the County in premiums through the health reimbursement arrangement (HRA). There was discussion as to considering higher deductibles and out-of-pocket expenses to counter possible premium increases. Rates should be available by mid-May. He has sent out quotes for all carriers that serve this area and at various deductibles and OOP. Most importantly Jeremy wants to encourage the employees to take advantage of no cost physicals as preventive medicine.

Due to the change in the corporate structure of Joseph E. Meyer and Associates, Inc., who acts on behalf of the County Board as Tax Agent of delinquent property, the change of name requires by resolution to amend the delinquent tax program agreement. A motion was made by Joe Marley and seconded by Chad Michel to approve the resolution to amend the Delinquent Tax Program Agreement.

A resolution urging the General Assembly to review the 911 Statutory Provisions for funding options for 911 systems was presented and upon passage will be directed to the appropriate legislators. A motion was made by Mike McClure and seconded by Carol Foli to adopt the resolution. The motion carried.

Financial Advisor Brad Arent with First National Bank of Taylorville would like the opportunity to offer a 457 financial plan to the employees. Currently, Valic and Nationwide programs are available, but in person service is rare. A motion was made by Chad Michel and seconded by Carol Foli to approve services with the First National Bank of Taylorville financial advisor representative for payroll deductions. The motion carried. The other two companies will still be available.

Last year the U of I Extension offered a Job Shadowing program with the County. A group of about eight students from county junior high through high schools visited the Courthouse and various offices learning about county government. They had supper together and then attended an Executive/Personnel Committee meeting. This year Chris Casey would like to propose the same experience to students. In addition, they would participate in an on-site project—the planting of flowers and mulching around the Abe statue as well as the rest of the learning experience. A motion was made by Joe Marley and seconded by Dick Breckenridge to approve the event with the students the first week of June (4th). The motion carried. Mike McClure has offered to donate the time capsule for the celebration.

As all members have received the claims report, a motion was made by Chad Michel and seconded by Dick Breckenridge to approve the claims. The motion carried.

To begin discussions of setting the salaries for the elected officials who will be elected in November and take office in December—County Clerk, Treasurer, Supervisor of Assessments and the Sheriff—those in attendance were asked if they had any proposals. Mike Gianasi suggested that the salaries will be equal and no further comments were proposed at that time. A motion was made by Chad Michel and seconded by Mike McClure to go into executive session to discuss a vacancy at the Highway Department

and salaries of elected officials pursuant to the Open Meetings Act under 5 ILCS 120/2 (c) 1. The motion was made by Mike McClure and seconded by Chad Michel. A roll call vote polled all ayes: Fred Curtin-yes, Chad Michel-yes, Dick Breckenridge-yes, Mike McClure-yes, Laura Wilkinson-yes, Tim Carlson-yes, Joe Marley-yes, Lloyd Washburn-yes and Carol Foli-yes. The motion carried.

A motion was made by Carol Foli and seconded by Chad Michel to come out of executive session pursuant to 5 ILCS 120/2 (c) 1. A roll call vote polled all ayes: Fred Curtin-yes, Chad Michel-yes, Dick Breckenridge-yes, Mike McClure-yes, Laura Wilkinson-yes, Tim Carlson-yes, Joe Marley-yes, Lloyd Washburn-yes and Carol Foli-yes. The motion carried.

In open session, Chad Michel made a motion and Mike McClure seconded the motion to approve the hiring of a civil engineer to replace the tech's position at the Highway. The salary will be negotiated by Chairman Schmitz and Cliff Frye. The motion carried.

Chairman Schmitz reported from a meeting with county board chairmen and the ROE's from the reorganization of counties for one regional director. The counties are Christian, Bond, Fayette, Montgomery and Effingham. The consolidation will take place in July 2015. Consideration will need to be taken during this year's budget process for any funding changes beginning in July of 2015.

A motion was made by Mike McClure and seconded by Carol Foli to adjourn. The motion carried.

Respectfully submitted,

Fred Curtin, Finance Chairman

Laura Wilkinson, Executive Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

May 19, 2014

Present: Fred Curtin, Chairman Dick Breckenridge
 Chad Michel Mike McClure

Absent: Jack Pearce

Others present: Paul Schmitz, Dick Adams, Mike Gianasi, and Jan Bland.

The Audit/Finance/Purchasing Committee met on Monday, May 19, 2014 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 various agenda items and any other matters properly brought before the committee.

A motion was made by Mike McClure and seconded by Dick Breckenridge to approve the claims as presented. The motion carried.

The premiums for the upcoming health insurance plan year were reviewed. As previously discussed during the Finance and Personnel joint meeting, the Committee selected the Option 2 plan with the same Health Reimbursement Agreement. After last week's joint meeting, the Committee was informed that both unions' officers were notified of the proposed changes and the reduction in premiums for the County and the employees. The plan maintains the same co-pays, the same 90/10 plan, and the same HRA. The premium is reduced due to a higher deductible and out-of-pocket which is reimbursed to the employee. The MetLife dental premium increased \$2.05/month/member. A motion was made by Chad Michel and seconded by Mike McClure to approve the Blue Cross Blue Shield plan as described for the 2014-2015 plan year effective July 1. The motion carried. The following are the figures from the current year to the new plan year for the member only rate per month.

6% EE pays	BCBS	VSP	METLIFE	County pays
<u>TOTAL</u>				
<i>The 6% is deducted in full from BCBS premium</i>				
Current				
\$43.20	\$648.39	\$9.77	\$18.62	\$676.78
	\$719.98			
New				
\$40.04	\$596.82	\$9.77	\$20.67	\$627.26
	\$667.30			

In May of 2011, the County offered a "flexible spending program" under the IRS Section 125 plan which gives the employee an opportunity to set aside money each pay before

taxes for the use towards eligible medical, health insurance or child care expenses. This saves both the employer and employee taxes on FICA and IMRF.

In 2011, the IRS rule stated that if an employee didn't use their designated money after a 75-day grace period the money was lost to them and credited back to the employer. The employer could not reimburse the employee.

A new IRS ruling gives the employer a choice of two options:

1. To retain the 75-day grace period plan as previously described.
OR
2. For the employer to implement the \$500 rule as of the end of the coverage period (ours is June 30). This means that any monies left in their account under \$500 on June 30 may be rolled into the next year's account for them to use. [They would not lose any of that money.] However, if the amount is over \$500, on June 30 the employee would automatically lose any amount over the \$500, but could retain the under \$500 portion.

Secondly, the total amount allowed for deduction per person has increased to \$2500 per person [from our current \$2000] and the eligibility to participate is now defined as no longer than 90 days after employment and to coordinate with the health insurance eligibility.

A motion was made by Chad Michel and seconded by Dick Breckinridge to select option 2 to amend the flexible spending policy allowing any monies under \$500 to be carried into the next plan year and for the participation provisions to read as follows:

- *--***A newly hired employee is eligible to participate in flexible spending at the time of their health insurance eligibility date***
- *--*1 to 3 years of service up to \$1000*
- *--*4 to 10 years of service up to \$1500*
- *--*over 10 years of service up to \$2500*

The motion carried.

A motion was made by Chad Michel and seconded by Dick Breckenridge to adjourn.
The motion carried.

Respectfully submitted,

Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

--June 16, 2014

Present: Fred Curtin, Chairman Jack Pearce
Chad Michel Mike McClure

Absent: Dick Breckenridge

Others present: Paul Schmitz, Dick Adams, Jeff Brown and Jan Bland.

The Audit/Finance/Purchasing Committee met on Monday, June 16, 2014 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 various agenda items and any other matters properly brought before the committee.

A motion was made by Jack Pearce and seconded by Mike McClure to approve the claims with the noted corrections. The motion carried.

Treasurer Dick Adams presented resolution 2014 TR 010 for adoption to authorize the Board Chairman to assign mobile home tax sale certificate of purchase to Bobby D. Smith for \$695.00 at the mobile home 26 Hannon Mobile Home Park—17-13-21-HA-026. Chad Michel made the motion and it was seconded by Mike McClure to accept the low bid from Bobby D. Smith as described and refer to the full Board. The motion carried.

Sheriff's deputy Jeff Brown requested permission to continue work on an application for the 2014 COPS grant. The grant has been applied many times before. If awarded, the grant would cover 70% of salaries and benefits for the County to hire a deputy for three years. It also requires to maintain the same number of deputies for one more year covering 100% of the costs. A motion was made by Chad Michel and seconded by Jack Pearce to approve the submission of the application for the COPS grant to the Department of Justice. The motion carried. [If awarded, the County would need to vote to accept the grant.]

Included in the annual budget, a line item for \$300 is set aside to assist cemeteries in the County. For many years, as well as last year, the amount was awarded to the caretakers of Twin Pines in Pana and Langley in Langleyville. A motion was made by Chad Michel and seconded by Jack Pearce to split and distribute the allocated funds to both cemeteries at \$150.00 each. The motion carried. Chairman Schmitz noted that Pana Township will be working with Twin Pines per the Illinois statutes for the township to acquire the cemetery.

Other information from Chairman Schmitz:

- The Committee was informed that he has received several electricity quotes as the contract expires in January 2015 for the County's buildings. He will request quotes for the next meeting for discussion and/or approval.
- Last week legislation was signed by the Governor transferring Poker Run permits to the counties. Further details and options will be researched and presented at next month's Executive Committee meeting.

A motion was made to adjourn by Jack Pearce and seconded by Mike McClure. The motion carried.

Respectfully submitted,

Fred Curtin
Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

July 14, 2014

Present: Fred Curtin, Chairman Jack Pearce
 Dick Breckenridge Mike McClure
Absent: Chad Michel

Others present: Paul Schmitz, Dick Adams, Elizabeth Corrado, Jeremy Travelstead, Jeff Weber and Jan Bland.

The Audit/Finance/Purchasing Committee met on Monday, July 14, 2014 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 various agenda items and any other matters properly brought before the committee.

A motion was made by Jack Pearce and seconded by Mike McClure to approve the claims as reported for July. The motion carried.

Board Chairman Schmitz reported that he has received energy quotes based on 36, 24 and 12 month contracts. The lowest quotes received are as follows based on contract months:

- .0583—36 months
- .0565—24 months
- .0551—12 months

The current two-year rate is .0463 and ends the last billing in December of 2014. The Committee took no action at this time, but will be watching the rates.

Elizabeth Corrado is a field organizer for Elevate Energy a not-for-profit group established to educate the public on smarter energy usage. Some of the services they offer to residents and businesses is assistance with a “think and do” grant, how to take advantage of peak energy periods, how to buy energy and efficiency upgrades. Their services are for Ameren customers. Elizabeth Corrado can be contacted at Elevate Energy—217-391-4272.

Jeff Weber of IPMG [Insurance Program Managers Group] is the risk management company working with Illinois County Risk Management Trust which consists of 49 counties and multiple cities, villages and townships equaling to about 260 members statewide. ICRMT was founded in 1983 and partners with the United Counties Council of Illinois [UCCI] of which the County is already a member. The first 12 months of the policy would be estimated on current figures. A property and employee audit is then done for values. The County then has options to select deductibles for the various areas of coverage. A proposal of liability coverage and services offered were explained as well as supplemental services offered. Special services and trainings are available for the

needs of county government. Information is available in the Chairman's Office. This program would replace the Illinois Counties Insurance Trust [ICIT-(now with a membership of only five counties)] who currently carries liability and workman comp coverage for the County. There are financial circumstances and monies which will still be owed to ICIT for a period of time if switching companies. At the next month's Finance meeting, ICIT

representatives will speak to their financial standing and what financial obligations the County would continue to endure.

Budget hearings for FY 2015 will be on Wednesday, August 27 and Thursday, August 28 beginning at 6:00 pm. Direction to the department heads is basically status quo to normal expenses.

A motion was made by Jack Pearce and seconded by Mike McClure to adjourn. The motion carried.

Respectfully submitted;

Fred Curtin,
Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

September 25, 2014

Present: Fred Curtin, Chairman Jack Pearce
Dick Breckenridge Chad Michel

Absent: Mike McClure

Others present: Paul Schmitz, Dick Adams, Mike Havera, Mike Gianasi, Bruce Engeling, Jodi Heberling, Owen Lasswell and Jan Bland.

The Audit/Finance/Purchasing Committee met on Thursday, September 25, 2014 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 review budget proposals for FY 2015 and any other matters properly brought before the committee.

Jody Heberling of the Christian County Historical Society described the financial status of the organization and the critical repairs needed on the buildings. With an overall \$15,000 annual budget and fundraising their main means of funding, she asked if the County could assist financially in the replacement of a new furnace of which two buildings desperately need. There was discussion as to the option of the County or Park District levying for funding as a historical museum. The Committee will revisit the current request for funds at the monthly Finance meeting.

With a near \$500,000 deficit budget in its initial presentation, the Committee has requested a survey/inventory of all fax and copier machines with contract expiration dates. It is their desire to bid those services county wide therefore anticipating a savings to help in next year's budget.

Office by office the expenses were reviewed. The offices of the Treasurer, Sheriff and Probation had line items reduced or eliminated totaling about \$74,000 in the general fund. The Probation Building continues to have problems with the furnace system. That topic will be discussed at the next Finance meeting to be paid from the current budget.

A motion was made by Jack Pearce and seconded by Dick Breckenridge to go into executive session as called for by Chairman Curtin for the purpose to discuss salary increases for non-bargaining employees and AFSCME negotiations pursuant to the Open Meetings Act under 5 ILCS 120/2 (c) 1 and/or 2. A roll call vote polled all ayes: Fred Curtin, Jack Pearce, Dick Breckenridge, and Chad Michel. The motion carried.

A motion was made by Jack Pearce and seconded by Chad Michel to come out of executive session pursuant to 5 ILCS 120/2 (c) 1 and/or 2. A roll call vote polled all ayes: Fred Curtin, Jack Pearce, Dick Breckenridge, and Chad Michel. The motion carried. Proposals for the non-bargaining employees were discussed and will be submitted in the budget. There were varying increases due to scheduled step increases, adjustments, flat amounts based on average salaries and increases determined by other boards.

A motion was made by Jack Pearce and seconded by Dick Breckenridge to adjourn. The motion carried.

Respectfully submitted,

Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

October 20, 2014

Present: Fred Curtin, Chairman
 Jack Pearce Mike McClure
 Dick Breckenridge Chad Michel

Absent: none

Others present: Paul Schmitz, Dick Adams, Greg Hager, Mike Gianasi, Bruce Engeling, Jodi Heberling, Owen Lasswell and Jan Bland.

The Audit/Finance/Purchasing Committee met on Monday, October 20, 2014 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 review address various agenda items and any other matters properly brought before the committee.

A motion was made by Mike McClure and seconded by Dick Breckenridge to approve the claims as reported for October. The motion carried.

Chairman Schmitz discussed the information reported at the Executive Committee and updated the details of the position of PCOM. The employee must be a county employee and would work 10 to 25 hours per week which could also qualify as an IMRF position. He discussed the importance of having at least 10 contracts in place to provide the transportation service such as a senior facility or junior college. Although, originally thought, the County would not have any funding requirements, however, the ultimate situation is if the program needs money or incurs any debt they cannot pay, the County is responsible for the financial ends. At the November meeting, the County will need to decide as how to proceed or whether to stop the process.

Jody Heberling of the Christian County Historical Society submitted their financial stats and the repairs needed on the buildings. It was suggested to charge the preservation committee and the historical society to research how to levy the society as a historical museum. A motion was made by Mike McClure and seconded by Chad Michel to contribute \$5,000.00 from this year's contingency to assist with the repairs. With a roll call vote from the committee, all ayes were recorded and the motion carried.

As referred from the Building/Highway Committee, a motion was made by Chad Michel and seconded by Dick Breckenridge to allocate \$14,500.00 from contingency to pay for the heating and air conditioning at the probation building as well the building of another office within the building. A roll call vote polled four ayes and Jack Pearce no, with the provision that the balance sheet will be reviewed for partial payment coming from the courts budget. The motion carried. Also referred were the quotes for tree trimming, a motion was made by Jack Pearce and seconded by Dick Breckenridge to approve the quote from Joe Coleman Tree Service in the amount of \$3,150.00 and to pay from contingency. A roll call vote polled all ayes and the motion carried.

Treasurer Dick Adams presented four properties to accept low bids for delinquent tax deed. Three are located in Pana Township and one in Rosamond Township. A motion was made by Jack Pearce and seconded by Mike McClure to accept the bid of \$660 per

property from John M. Allen, John M. Allen, Tonja J. Sheddan and Township of Rosamond and to approve by the corresponding resolutions R2014 TR 025, 026, 027, and 027. The motion carried.

The revised budget from last month was presented making the changes-cuts primarily in Sheriff's departments and included the non-bargaining increases. With no further discussion, the proposed budget will be distributed to the Board members and to be discussed if questions at the November Finance meeting and voted during the November Board meeting. The proposed FY2015 budget will be on file in the County Clerk's Office.

A motion was made by Jack Pearce and seconded by Chad Michel to adjourn. The motion carried.

Respectfully submitted,

Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

September 15, 2014

Present: Fred Curtin, Chairman Jack Pearce
 Dick Breckenridge Mike McClure
 Chad Michel

Absent: None

Others present: Paul Schmitz, Dick Adams, Sheridan Pulley, Greg Hager, Mike Gianasi, Mike Havera, Joelynda Conrad, Amy Winans, Ashley Linton, Donna Hibbits and Jan Bland.

The Audit/Finance/Purchasing Committee met on Monday, August 18, 2014 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 various agenda items and any other matters properly brought before the committee.

A motion was made by Jack Pearce and seconded by Mike McClure to approve the claims as reported for September. The motion carried.

Chairman Schmitz reported that during next month's Executive/Personnel meeting they will discuss various issues and updates concerning the ongoing public transportation efforts. Also noted, the Senior Citizens receive \$2500 in the County's annual budget.

Joelynda Conrad Animal Control Warden requested supplemental financial assistance for micro-chipping. It is mandatory for people who adopt dogs. The cost is \$40 per dog. Currently, there is a financial reimbursement program to spay and neuter dogs and cats that comes from the Willey/Givens established special fund. After discussion, a motion was made by Mike McClure and seconded by Chad Michel to reimburse via a vet voucher the amount of \$20/adopted dog to be paid from the Willey/Givens Trust. The motion carried.

Chairman Schmitz reported that the energy rate on August 19, 2014 to approve the rate was .0562 from Traditional Energy. The following day the rate decreased to .05579/kw for a 24 month contract.

Sheridan Pulley reviewed the revenues and proposed expenditures with the Committee.

*FY 2014 projected deficit budget was \$398,000. Preliminary figures for FY 2015 start the deficit at \$497,000. Salaries for AFSCME and non-bargaining are not included in that figure.

*FY2014 sales tax revenues were anticipated to have been higher than has actually received to date—one reason due to annexations.

*Property taxes to the general fund were up.

*The Sheriff's Office has the highest expenses as to be expected: contractual medical services and other expenses have been offset through the prisoner concession

fund. Last year an anonymous donor purchased two squad cars for the County. Three are in the budget for this year. With the retirement of the cooks, a food service is being used for prisoner food. This is a cost saving point of interest.

*The election expenses will be down with only one election next year.

*There was extensive discussion and explanation about training in the Treasurer's Office. Key points: All employees in that office, as well as any new office head, do processes, like tax collection only once per year, it's not a daily repetitive process. It is much more than just collecting money. Distribution to all taxing bodies is a very detailed and complex process. The most senior employees have been there less than two years. It was noted the part time line item has been the same for many years even prior to the retirements of the entire office staff.

A motion was made by Mike McClure and seconded by Chad Michel to go into executive session as called for by Chairman Curtin for the purpose to discuss salary increases for non-bargaining employees and AFSCME negotiations pursuant to the Open Meetings Act under

5 ILCS 120/2 (c) 1 and/or 2. A roll call vote polled all ayes: Dick Breckenridge, Jack Pearce, Fred Curtin, Chad Michel, and Mike McClure. The motion carried.

A motion was made by Mike McClure and seconded by Chad Michel to come out of executive session pursuant to 5 ILCS 120/2 (c) 1 and/or 2. A roll call vote polled all ayes: Dick Breckenridge, Jack Pearce, Fred Curtin, Chad Michel, and Mike McClure. The motion carried. No action taken.

A motion was made by Jack Pearce and seconded by Dick Breckenridge to adjourn. The motion carried.

Respectfully submitted,

Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE

August 18, 2014

Present: Fred Curtin, Chairman Jack Pearce
 Dick Breckenridge Mike McClure
 Chad Michel

Absent: None

Others present: Paul Schmitz, Dick Adams, Sheridan Pulley, Mike Behan, Greg Hager,
 Mike Gianasi, and Jan Bland.

The Audit/Finance/Purchasing Committee met on Monday, August 18, 2014 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 various agenda items and any other matters properly brought before the committee.

Mike Behan of AHM Financial Group, who handles finances of the trust and the liability insurance carrier for the County, was asked to speak to the Committee concerning the status of the trust. In review, he stated the cost of claims and re-insurance are all doing fine. The investment bonds have not recovered enough to keep up. Workman compensation is probably the largest cost to any employer and insurer. ICIT's group claims are not high in comparison and good claim decisions have been made by the ICIT Board. In 2017 a reissue on the bonds will have to be made. This decision actually will take place prior to that time.

Sheridan Pulley assisted the Committee as to the financial responsibilities of staying in ICIT and/or getting coverage elsewhere which are complex when considering the \$130,000 bond levy verses carrying that amount from the general fund. The County must decide six months prior to the renewal date of 9/1/2015.

A motion was made by Mike McClure and seconded by Dick Breckenridge to approve the claims as reported for August. The motion carried.

Board Chairman Schmitz reported that he has received this month's energy quotes from the current carrier Tradition Energy based on 24 and 36 month contracts. Three quotes dated 8/18/2014 were reviewed with the lowest quote from received from Liberty Power and is as follows based on contract months:

- .0607—36 months
- .0580—24 months

The current two-year rate is .0405 (.0463 was incorrectly reported last month) and ends with the last billing in December of 2014. A motion was made by Dick Breckenridge and seconded by Mike McClure to accept the low bid from Liberty Power for a 36 month contract (rates are subject to change) based on 8/20/2014 quote. The motion carried.

Treasurer Dick Adams presented to the Committee two batches of sales of delinquent properties which are as follows:

	Resolution numbers	R2014 TR
South Fork	15-12-08-410-001-01	011
Blueville	03-07-14-402-001-00	012
Taylorville	17-13-26-301-004-00	013
Taylorville	17-13-21-21-HA-059	014

Taylorville	17-13-22-418-016-00	015
Taylorville	17-13-19-307-006-00	016
South Fork	15-12-10-106-015-00	017
Pana	11-25-16-432-003-00	018
Pana	11-25-16-306-003-00	019
Pana	11-25-15-200-003-00	020
Buckhart	03-07-14-500-001-00	021

A motion was made by Dick Breckenridge and seconded by Mike McClure to approve the first four resolutions as listed and to dispense with the readings. The motion carried.

A motion was made by Mike McClure and seconded by Chad Michel to approve the second set of resolutions (seven) as listed and to dispense with the readings. The motion carried.

Chairman Schmitz noted that there was no Senior Citizens budget report or transportation program update available at this time. Schmitz noted that he would like to call a meeting of the Christian County Transportation Advisory group to evaluate the transportation program and its future. Greg Hager, the County CEFS representative, noted that the Effingham CEFS office operates several county transportation programs.

Recently, the County has hired an attorney with a specialty in IMRF law of which a claim in the amount of \$9,534.35 was submitted as well as a \$2,350 labor attorney fee totaling an overage in the labor attorney line item. In addition, with the upcoming AFSCME negotiations, a motion was made by Mike McClure and seconded by Chad Michel to recommend to the full Board to transfer \$20,000 from contingency into the labor attorney line item. The motion carried.

States Attorney Mike Havera commented on the success of the credit collections for court fines and fees. With the success, about 12 other counties are also working on a similar program. He also referred to the resolution on the Board agenda to enacting a fee to support specialty court services in Christian County.

A motion was made by Chad Michel and seconded by Jack Pearce to adjourn. The motion carried.

Respectfully submitted;

Fred Curtin, Finance Chairman

AUDIT/FINANCE/PURCHASING COMMITTEE
and
EXECUTIVE/PERSONNEL/LIQUOR COMMITTEE
November 17, 2014

Present: Laura Wilkinson, Joe Marley Mike McClure
 Tim Carlson Fred Curtin Chad Michel
 Jack Pearce Dick Breckenridge Carol Foli

Absent: Lloyd Washburn

Others present: Paul Schmitz, Mike Gianasi, Laurie Mense, Linda Curtin, Dick Adams, Marilyn Voggetzer, Donna Hibbitts, Kellie Hamell, Betty Asmussen, Greg Hager, Bruce Engeling, Steve Ralph, Jan Bland and others.

The joint committees met on Monday, November 17, 2014 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 various agenda items and any other matters properly brought before the committee. Attendance was taken showing a quorum.

County Clerk Linda Curtin along with Supervisor of Assessments Mike Gianasi updated the Committee on the procedure to replace and appoint the Supervisor of Assessment position. A call to the Department of Revenue has been made to request a list of eligible candidates. Tuesday, November 18 a test is being given in southern Illinois and we can also wait for those names to be added to the list. A test date for Christian County will be requested this week. It should be noted that passing the test is only one of the qualifications for that position.

Chairman Schmitz began the continuing discussion as to the fate of the Public Transportation program in Christian County. He said, "we would be required to pass a resolution which states our commitment and obligation to match or supplement funds. At this time, I don't feel good about it if the County has to be funding any portion of it." Carol Foli and Steve Ralph stated that the if the PCOM employee's salary was at \$1000 to \$1500 per month, the Senior Center could cover that for a few months. Reimbursements could take up to six months from the State. Chairman Schmitz will make further attempts to discuss finances with Gerry Mahr at the Senior Center. Other comments and questions included: If we don't vote yes, does that mean Christian County may never be eligible for the public transportation program? That opinion was correct. More discussion will continue at the full Board meeting.

As Linda Curtin retires her position as County Clerk, and has held the appointment of the IMRF Authorized Agent for Christian County, it is required by resolution to appoint a successor. A motion was made by Jack Pearce and seconded by Carol Foli to appoint County Clerk Elect Laurie Mense as the IMRF Authorized Agent. The motion carried.

Treasurer Dick Adams explained the purchase of a folding machine for the use of the three offices on the second floor. This past tax season while folding the tax statements prior to mailing, the 10 year old machine had continuous break downs. A rental machine was necessary to complete the process. The purchase cost of the document folder FD300

(\$600) and Model 5500 (\$15,000). The purchase is for use in all offices as needed and purchased from Office "0" line item in FY 2014 (\$9,500) and FY 2015 the balance of \$6,000.

As included in the annual budget, the Resolution for the assistance as necessary from the Office of the State's Attorneys Appellate Prosecutor was submitted. A motion was made by Jack Pearce and seconded by Mike McClure to adopt the resolution. The motion carried.

A motion was made by Mike McClure and seconded by Chad Michel to approve the claims submitted for November. The motion carried with one no.

A motion was made by Jack Pearce and seconded by Mike McClure to authorize Chairman Schmitz to sign and approve the second set of claims for November. The motion carried.

Treasurer Elect Betty Asmussen asked the Committee to allow a close-out audit of the Treasurer's Office after she takes office. She has requested several quotes but has not received them as of yet. A motion was made by Chad Michel and seconded by Dick Breckenridge to authorize Paul Schmitz and Fred Curtin to review the bids submitted prior to the close-out audit. The motion carried.

An addition to the budget was submitted as per the statute (PA 098-0419 (f) and to be added to the last page of the budget. This shall be a detailed statement showing increases in salary, bonuses, or other compensation by department for those not subject to a collective agreement. With no further discussion, a motion was made by Chad Michel and seconded by Carol Foli to recommend the proposed FY2015 budget with a \$489,450 deficit. After a voice poll, a roll call was called: Laura Wilkinson-yes, Tim Carlson-yes, Joe Marley-yes, Carol Foli-yes, Lloyd Washburn-absent, Fred Curtin-yes, Jack Pearce-no, Dick Breckenridge-no, Chad Michel-yes, and Mike McClure-no. The motion carried. Laura Wilkinson thanked the Finance Committee and the department heads for their work on the budget process.

Presented was the 2014 Tax Levy. A motion was made by Chad Michel and seconded by Mike McClure to adopt the 2014 Tax Levy. The motion carried.

A motion was made to adjourn by Joe Marley and seconded by Tim Carlson. The motion carried.

Respectfully submitted,

Laura Wilkinson, Chairman
Executive/Personnel Committee