

Minutes of the Finance Committee

The Finance Committee of the McLean County Board met on Wednesday, November 6, 2013 at 4:30 p.m. in Room 400 of the Government Center, 115 East Washington Street, Bloomington, IL.

Members Present: Chairman Owens, Members Wollrab, Soeldner, Rankin, Erickson

Members Absent: Member O'Connor

Other Members Present: Member Caisley

Staff Present: Mr. Bill Wasson, County Administrator; Ms. Hannah Eisner, Assistant County Administrator and Ms. Judith LaCasse, Recording Secretary, County Administrator's Office

Department Heads/
Elected Officials
Present:

Ms. Kathy Michael, County Clerk; Mr. Jack Moody, Interim Director, Nursing Home; Mr. Walt Howe, Health Department Administrator; Ms. Michelle Anderson, County Auditor; Ms. Becky McNeil, Treasurer; Ms. Jennifer Ho, Risk Management; Mr. Eric Schmitt, County Engineer

Others Present: Ms. Anni Cummings, Chief Deputy Auditor; Ms. Cathy Waltz, Superintendent, Juvenile Detention Center

Chairman Owens called the meeting to order at 4:30 p.m.

Chairman Owens presented the minutes of the October 2, 2013 Finance Committee meeting for approval.

Motion by Soeldner/Rankin to Approve the Minutes of the
October 2, 2013 Finance Committee meeting.
Motion carried.

Ms. Kathy Michael, County Clerk, presented her Monthly Report. She indicated that she and her Chief Deputy visited the Logan County Recorder's Office. Ms. Michael added that they have also made an appointment to visit Lake County. She stated that they are eager to learn as much as possible.

Chairman Owens asked if there were any questions or comments. Hearing none, he thanked Ms. Michael.

Mr. Jack Moody, Interim Director, Nursing Home, presented the September 2013 Monthly Report for the Nursing Home. He introduced Mr. Andrew Buffenbarger, Managing Associate, Management Performance Associates.

Mr. Moody indicated that there have been several deaths in the Nursing Home which has brought the census down. He anticipates that there will be more residents coming in after the holidays.

Mr. Moody stated that many new programs have been implemented with MPA including referrals based admissions. He reported that morale at the Nursing Home is very good.

Mr. Buffenbarger advised that MPA is in the data collection phase right now. He noted that, while collecting data, MPA has someone in the building once a week and he talks with Mr. Moody every day. Mr. Buffenbarger added that Mr. Moody has been an enormous help to the firm. He also thanked the County for their help in providing information in gathering the facts.

Chairman Owens asked if the loss of personnel as noted in the Critical Hiring memo is a result of the new management. Mr. Moody replied that there is and has always been a lot of turnover at the Nursing Home, particularly the nursing aid and food service areas. He noted that it doesn't have anything to do with the new administration.

Mr. Soeldner asked if there are any major maintenance or building issues that need to be addressed before winter. Mr. Moody replied that the Nursing Home just received a grant that added a new dishwasher to the Nursing Home. He noted that they are looking at some energy efficiency on the boilers because of their age. Mr. Moody added that there are no major issues that need to be addressed.

Chairman Owens asked if there were any questions or comments. Hearing none, he thanked Mr. Moody.

Mr. Walt Howe, Health Department Administrator, presented a request for approval of an Ordinance of the McLean County Board amending the 2013 Combined Appropriation and Budget Ordinance for Fund 0102 (Dental Sealant Grant Fund). He stated that in 2011 the Health Department was awarded a two-year grant for \$100,000 from the Department of Healthcare and Family Services to create a fourth operatory and renovate the waiting room.

Mr. Howe reported that the operatory and renovation was completed by the end of 2012, but the work came in under budget and there was still approximately \$30,000 left to spend by the end of March 2013. The remaining funds were used to purchase new dental equipment for the adult and children's clinics to replace the used equipment that was donated when the dental clinic opened. Mr. Howe added that funds were also used to update the office area used by the dentists and dental clinic staff.

Motion by Rankin/Wollrab to Recommend Approval of an Ordinance of the McLean County Board Amending the 2013 Combined Appropriation and Budget Ordinance for Fund 0102 (Dental Sealant Grant Fund).
Motion carried.

Mr. Howe presented a request for approval of an Ordinance of the McLean County Board amending the 2013 Combined Appropriation and Budget Ordinance for Fund 0107 (AIDS/Comm. Disease Control Fund).

Mr. Howe indicated that during FY'13, the Emergency Preparedness Program saw an increase in grant revenue that was not expected when the 2013 budget was created. When the FY'12 Emergency Preparedness grant ended in July 2012 the Health Department was notified that it could carryover unexpended funds in FY'2013, which ended June 30, 2013. Mr. Howe noted that when they were notified of the extension they had \$24,854 in Emergency Preparedness Grant funds that had not been used that could carry over into FY'13. He stated that the Health Department also received \$6,271 in funding from the Medical Reserve Corp. that was not expected. The additional funds were used to purchase computers for Emergency Preparedness staff as well as laptops that can be used out in the field, vests that will be used for Emergency Preparedness personnel in the event of a public emergency, and a vaccine refrigerator and freezer to be used to store vaccine.

Mr. Howe advised that the AIDS program also saw an increase in funding from the HIV-AIDS Prevention Grant. A portion of the increase was used to increase personnel expense. Mr. Howe indicated that during the year, the program had an employee out on medical leave as well as increased staff time was needed to staff a men's clinic twice a month. In order to cover the staff time, an employee's times was increased in Fund 0107 while decreased in Fund 0112. Mr. Howe added that the additional funding also allowed the program to purchase additional medical supplies to be used in the men's clinic.

Motion by Soeldner/Rankin to Recommend Approval of an Ordinance of the McLean County Board Amending the 2013 Combined Appropriation and Budget Ordinance for Fund 0107 (AIDS/Comm. Disease Control Fund).
Motion carried.

Chairman Owens indicated that Mr. Caisley would like to make a statement at this time. He asked Mr. Howe to stay.

Mr. Caisley advised that the Justice Committee is feeling some degree of frustration with the troubles the Sheriff's Department is having in getting people seen by the Center for Human Services (CHS). He stated that the County Jail has mentally ill inmates who are discharged from the County Jail with a prescription for two weeks' worth of psychiatric medication. Mr. Caisley noted that, before inmates are discharged, the Jail has them call the CHS to attempt to set up an appointment, but they only reach an answering machine and do not get called back promptly. Mr. Caisley added that when they do reach the Center for Human Services, they get an appointment for four to six weeks away. He indicated that when they do not get the help from CHS, many revert back to their prior condition and end up back in Jail where the process of getting them on medication and stable begins again.

Mr. Caisley stated that there needs to be better communication between the Sheriff's Office and the Center for Human Services.

Mr. Caisley indicated that the National Institute of Corrections (NIC) recently conducted a study of the County Jail and they have zeroed in on this issue. He noted that these inmates have been diagnosed with mental illness by the Jail psychiatrist, yet the Center for Human Services requires these inmates who are released to be re-evaluated, further prolonging their ability to get their medication. Mr. Caisley feels that there must be a way to resolve this issue.

Chairman Caisley advised that the voters of McLean County adopted a Mental Health Levy, and every year the County adopts the Levy and will do so again this month at the County Board meeting. Chairman Caisley indicated that this levy raises in excess of \$700,000 per year. He reported that the biggest portion, in excess of \$600,000 per year, goes to the Center for Human Services.

Chairman Caisley stated that he is asking for the cooperation of the Mental Health Board and the Health Department to work with the Center for Human Services and the Sheriff's Department during the next six months. He noted that the Health Department Grant cycle is on a fiscal year of July 1 to July 1. Mr. Caisley recommended that before the next grant is approved by the Board of Health that a written protocol with the Mental Health Board be developed as to how they are going to handle these people and what the protocol is going to be to make sure that these people are seen promptly, treated properly and get a continuation of treatment that they received while they were in the County Jail. He stated that the Health Department and the Mental Health Board have the authority to make conditions on a grant and the Justice Committee is respectfully requesting that conditions be placed on the grant. He suggested that the grant should not be paid all in one lump sum, and the Center for Human Services could be required to make periodic reports. Mr. Caisley indicated that the contract for the grant to the Center for Human Services requires periodic reports to the Health Department.

Mr. Caisley pointed out that the Health Department does not have the authority to levy, and the County does not have the authority to spend, but together we can make sure the \$600,000 is spent wisely and is spent in such a way that it results in humane treatment for those who have been discharged from the County Jail, and, at the same time, it helps the County financially because the County invests large amounts on stabilizing these individuals.

Chairman Owens thanked Mr. Caisley for his comments. He noted that Chairman Sorensen has met with Chairman Powell of the Board of Health, and the Administrator's Office has had numerous meetings regarding this issue. Chairman Owens reported that the Board of Health meets again on November 14th and he asked Mr. Wasson to put together a memo outlining Mr. Caisley and the Justice Committee's concerns.

Mr. Howe stated that he would like to make a few clarifications, as follows:

- The grant money to the Center for Human Services is not paid out in one lump; rather, it is paid on a quarterly basis;
- The Center for Human Services provides a quarterly report to the Board of Health on the grant program's the Board of Health funds.

Mr. Howe advised that the Health Department has been looking at this issue and wants to cooperate as the Board of Health and the Health Department to try to find ways in which they can best serve the community and assure that those individuals with mental health needs are served. He stated that he cannot respond to these issues until he has had a chance to speak to the provider of these services. Mr. Howe indicated that for the Board of Health to place a contingency upon the grant program could be difficult.

Mr. Howe stated that having a doctor prescribe a controlled substance to an individual without seeing that individual is quite difficult. He advised that he believes it is possible to work with the Center for Human Services to resolve some of these issues. Mr. Howe added that data should be gathered and a meeting should be held to find a cooperative solution to this issue.

Chairman Owens asked if the reports from CHS can be shared with Board members. Mr. Howe replied that the report can be shared, but cautioned that the reports are only on the programs that the Board of Health funds; there will not be a report on people specifically released from the Jail, but they will provide the numbers of individuals in the community that are being served in crisis stabilization or in crisis.

Mr. Howe advised that the Health Department is working with the ACA to get people enrolled in insurance programs. Once those people are discharged from the Jail, especially with the expanded Medicaid Program, they should have access to insurance programs, which should alleviate some of these issues.

Mr. Caisley stated that when the NIC conducted their study, the CHS was invited to attend meetings. He believes an effort has been made to reach out to CHS, but they have not cooperated.

Mr. Howe indicated that Ms. Laura Beavers is a Health Department staff person who has been put in charge of reviewing mental health services in the community. He noted that he does not believe the County has the most robust mental health system for a community this size.

Ms. Wollrab acknowledged Mr. Howe's willingness to work on this effort looking for long-term solutions to the mental health issue. However, she believes that something needs to be done in the short-term for these inmates; phones should be answered; appointments should be made and medication should be provided to these people. Mr. Soeldner agreed.

Mr. Howe suggested that protocols should be put into place between both sides involved in this situation that would vastly improve the coordination of services between the Jail and CHS.

Mr. Wasson stated that Ms. Beavers is actively engaged in putting together some face to face meetings, reaching out to both Jail staff and CHS to talk about this particular issue.

Mr. Caisley reiterated that he believes a protocol should be put into place on how the CHS is going to assist the newly released inmates and that they must come up with this protocol within six months, which is when the next Health Department grant cycle occurs.

Mr. Rankin suggested that we allow the Administrator's Office, the Sheriff's Department the Health Department and the Board of Health take the initiative to work towards a solution to the issue of mental health, in general, and, specifically, to the inmates who need assistance when they are released from Jail.

After additional discussion, the Committee concurred that the issue of getting assistance to the inmates who are being released is one that needs to be addressed as quickly as possible.

Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Mr. Caisley and Mr. Howe.

Ms. Michelle Anderson, County Auditor, reviewed the ILCS Mandated Audit on the following Funds: Court Automation Fund, Court Document Storage Fund, Children's Waiting Room Fund, Electronic Citation Fund, Circuit Clerk's Fees Fund, and Law Library Fund. She reported noted that these are in compliance with statutory requirements. Ms. Anderson noted that the only remaining fund to be reviewed is the Tax Automation Fund.

Ms. Anderson reviewed the Sub-Recipient Monitoring – Children's Home and Aid Audit. She stated that every time the Committee approves a grant, the Auditor's Office is mandated to audit the grant annually. Ms. Anderson noted that this audit was for the Children's Home and Aid Safe Havens Grant. She indicated that this was the second year that there was a "finding" on them not including the monies that they pass through to MCCA (Mid-Central Community Action) on their Schedule of Expenditures and Federal Awards that they are required to do. Ms. Anderson stated that this grant ended as of September 30th, so if they should get the grant back, it will be necessary to talk with them about this.

Ms. Anderson reviewed her Quarterly Report for the quarter ending September 30, 2013 as enclosed in the packet. She advised that the expenditures were close for the General Fund and the Net Change shows that the County is doing better than last year. Ms. Anderson reviewed the Special Revenue Funds.

Chairman Owens asked if there were any questions or comments. Hearing none, he thanked Ms. Anderson.

Ms. Becky McNeil, County Treasurer, presented a request for approval of a Resolution authorizing the Chairman of the McLean County Board to Execute a Deed of Conveyance on the following Parcels: 32-21-476-008 and 25-21-355-004. She also presented a request for approval of a Resolution Authorizing the Chairman of the McLean County Board to cancel and rescind the sale of PIN 14-27-353-003. She explained that a resolution to execute a Deed of Conveyance was approved at the October 15, 2013 Board meeting. The Trustee has asked that the Conveyance be rescinded because one of the prior owners came forward and has agreed to completely redeem the back taxes, which made it impossible for the County, as Trustee for the taxing bodies, to convey a clear title.

Motion by Rankin/Soeldner to Recommend Approval of a Resolution Authorizing the Chairman of the McLean County Board to Execute a Deed of Conveyance on the following parcels: 32-21-476-008 and 25-21-355-004; and to Recommend Approval of a Resolution Authorizing the Chairman of the McLean County Board to cancel and rescind the sale of PIN 14-27-353-003..

Motion carried.

Ms. McNeil reviewed her Financial Reports for the period ending October 31, 2013.

Ms. McNeil reviewed the Summary of Tax Vouchers Report. She pointed out that collections were at \$897,429.26 as compared to \$863,723.16 a year ago. Ms. McNeil stated that the year to date comparison shows that the County is \$532,397.70 ahead of where it was last year, which is very positive.

Ms. McNeil stated that the budget, at this point in time, should be at \$8,023,513.33 and it is actually at \$8,276,914.24, which is \$253,400.01 over budget.

Ms. McNeil reviewed the Investment Report, noting that there have been no significant changes. She indicated that this is the time of the year where the balances will begin to be reduced. With receipt of the Property Taxes in June and September, the cash balances are really high. Ms. McNeil noted that Property Taxes will not be received again until May 2014.

Ms. McNeil reported that the Property Tax sale was last Friday and she is busy reconciling, getting the final distribution out, and moving the revenue from the Property Tax Fund into the General Fund for the fees, interest, etc. The total amount being moved into the General Fund is about \$450,000.

Ms. McNeil stated that the County's receivables from the State of Illinois are beginning to grow again, with Probation salaries, and income tax. She noted that the Income Tax is due for September and October, which isn't as bad as last year. Probation money has not been received since the new fiscal year started for the state, which would be July, September, October and now November. The state typically sends the County a payment in November or December.

Motion by Wollrab/Rankin to accept and place on file the Month-end Financial Reports from the County Treasurer's Office for the month ending October 31, 2013, as submitted.
Motion carried.

Chairman Owens asked if there were any questions or comments. Hearing none, he thanked Ms. McNeil.

Ms. Jennifer Ho, Risk Management, reviewed her Third Quarter FY'2013 Risk Management Fund Report. She noted that a summary of claims development, for all years, ending September 30, 2013, is shown on Table 1. Ms. Ho stated that there were 22 new claims and four closed claims for all years.

Ms. Ho indicated that, as of September 30, 2013, the County had two total losses of vehicles, significantly impacted the costs of auto physical damage claims, with eventual recovery from the other driver's carrier for one of the losses. She reported that no employees were seriously injured in these auto accidents. For work injuries, the County has had an increase in claims with six surgical work injuries, with loss time, which accounts for the higher costs of workers compensation claims. Ms. Ho advised that auto liability and general liability claims remain stable.

Ms. Ho stated that the department that had the six surgical work injuries is seeing in nine months what they usually see in a year. Mr. Soeldner asked what Department she is referring to. Ms. Ho replied that it is the Sheriff's Department., most notably the Jail.

Ms. Ho advised that she is reviewing steps that could be taken to avoid these claims. She noted that the departments continue to be receptive to training and looking at safety methods. Ms. Ho indicated that not long ago a 10-hour overview of OSHA safety standards was conducted, which was well received.

Ms. Ho indicated that she just reviewed the loss information at the end of October and it appears that the frequency of claims has slowed down.

There was a discussion on safety issues and ways to compel employees to comply with safety regulations. Ms. Ho noted that she will continue to provide training sessions and Department heads will continue to monitor safety practices. She stated that everyone takes this issue very seriously.

Chairman Owens asked if there were any additional questions or comments. Hearing none, he thanked Ms. Ho.

Chairman Owens presented the County Recorder's Monthly Report as submitted by Mr. Lee Newcom, County Recorder. There were no questions on the report.

Ms. Eisner reviewed the critical personnel position requests which have been received by the County Administrator's Office through, September 26, 2013. All positions are budgeted and funded through the end of FY 2013. Ms. Eisner noted that a revised copy of the request was distributed at the beginning of the meeting.

Sheriff

1) Request to fill 1.0 FTE Corrections Officer

There is currently one vacant Corrections Officer position in the Sheriff's Department. The Sheriff must have all positions filled to meet minimum staffing for all shifts. Officers are forced to work overtime to fill any gaps when staffing is below the authorized number. This not only creates additional overtime costs, but it takes a toll on staff who are consistently asked to work additional hours. This position must be filled to insure that minimum staffing levels can be met.

Court Services

1) Request to fill a 1.0 FTE Juvenile Detention Officer

There is currently one vacant Juvenile Detention Officer position in the Court Services Department. Court Services has an overall reduction of 3.0. FTE probation officers since 2008. The workload of these reductions were redistributed among the remaining probation officers. There are a total of 15 probation officers assigned to the juvenile division and each of these officers have full caseloads. It is not possible to redistribute the work of the vacated position among the remaining 15 employees. This position must be filled to maintain the level of monitoring and treatment necessary to reduce the possibility of future criminal behavior by offenders.

State's Attorney Office

1) Fill 2.0 FTE Office Support Specialist I position.

There are currently 2 vacant OSS I positions in the State's Attorney's office. These positions perform the following functions within the office: reception duties, both over the phone and with walk-ins; clerical support to the traffic and misdemeanor divisions by way of making files, ordering required reports, pulling files for the daily court dockets,

filing paperwork and case files; preparation of verbatim transcripts of police interviews. There are a total of 4 OSSI positions in the State's Attorney's office. These two positions must be filled to sustain the workload of the office and to insure work is performed on a timely basis.

Coroner

- 1) Request to fill 1.0 FTE Office Support Specialist II position.

There is currently a vacant OSS II position in the Coroner's office. This is the only support staff position in this office. The duties include answering phones, acting as the first point of public contact, maintaining the daily death register, completing telephone death reports, signing death certificates and cremation permits on behalf of the Coroner, maintaining the open case log performing accounts payable duties, ordering office supplies, serving as the point of contact for departmental maintenance issues and office equipment;, maintaining accident and health information for all employees, preparing Coroner's Inquest documents, completing State required documents and assisting with tours. This position must be filled to manage the daily workload of the office. The duties cannot be assumed by other staff.

Highway Department

- 1) Request to fill 1.0 FTE Heavy Equipment Mechanic position

There is currently a vacant Heavy Equipment Mechanic position in the Highway Department. The Maintenance division of the Highway Department performs snow and ice removal operations during the winter, and road maintenance and construction work during the summer. The Heavy Equipment Mechanic is a vital support position for the maintenance crew's operations. This position performs equipment maintenance and repair on the Highway Department's vehicle and equipment fleet. This maintenance and repair is critical during snow plowing operations to keep the trucks on the road, so the roads can be cleared of snow and ice. Without filling this position, the Highway Department's winter maintenance operations could be severely impacted.

Children's Advocacy Center

- 1) 1 FTE Case Manager position was vacated and will be refilled pursuant to the exemption for positions required to be maintained by grant agreements.

Nursing Home

1) The following positions were vacated and refilled pursuant to the patient care exemption:

2 FTE Food Service Assistant
1 FTE RN
2 FTE LPN

Motion by Soeldner/Rankin to Recommend Approval of the
Critical Personnel Hiring Requests.
Motion carried.

Mr. Wasson presented a request for approval of a Class D Raffle License for Central Catholic High School. He noted that this is an annual license request from Central Catholic to raffle off a house. The total value of the raffle is \$225,500.

Mr. Wasson reminded the Committee that Class D Raffle Licenses are the only licenses to which the Finance Committee must approve.

Motion by Wollrab/Rankin to recommend approval of
a Class D Raffle License for Central Catholic High
School.
Motion carried.

Mr. Wasson presented a request for approval of Position Reclassification and Salary Upgrades recommended as part of the Fiscal Year 2014 Recommended Budget. He advised that four reclassifications were requests and the Administrator's Office is recommending two reclassifications. The first is an upgrade for an existing Support Supervisor II grade 8 position in the Health Department to the existing title of Division Supervisor II grade 9. Mr. Wasson indicated that the Division Supervisor handles the critical records requirements within the department. Mr. Wasson noted that this has been evaluated for several years and it has reached a level of operations that the Administrator's Office agrees with the Health Department and is recommending that reclassification. He added that this recommendation affects only one incumbent.

Mr. Wasson stated that the second recommendation is to upgrade an existing Assistant County Engineer position in the Highway Department from Grade 14 to Grade 15. This action is required as the Assistant County Engineer will be required to perform as Performance Compliance Oversight Monitor (PCOM) for rural mass transit Services (SHOW BUS), due to new IDOT requirements that each County provide a PCOM designated employee position.

Mr. Wasson stated that this position will be required to do extensive work in the coming year. He noted that every effort was made to reverse IDOT's desire to implement this program. Mr. Wasson indicated that this is an implementation that is going on state-wide for rural transportation. McLean County is the receiving entity for six counties in Central Illinois.

Mr. Soeldner asked if that will be funded out of the rural transportation grant. Mr. Wasson replied that it will be funded out of the rural transportation grant. He added that we are getting increased funding, but it is money that is then not available for rural transportation. Mr. Wasson stated that it is necessary to designate an employee of the County to do all of this work.

Motion by Soeldner/Wollrab to recommend tentative approval of Position Reclassification and Salary Upgrades recommended as part of the Fiscal Year 2014 Recommended Budget.
Motion carried.

Mr. Wasson presented a request for approval of the Fiscal Year 2014 Compensation Plan. He advised that the McLean County Board annually adopts a General Compensation Plan for Non-Union Employees and a schedule of Position Classifications and Pay Ranges for all non-union positions.

Mr. Wasson advised that the Compensation Plan recommendation includes an across-the-board salary increase of 1.5% for employees in 2014.

Motion by Wollrab/Rankin to recommend tentative approval of the Fiscal Year 2014 Compensation Plan and Associated Amendments to Chapter 10 of the McLean County Code.
Motion carried.

Mr. Wasson introduced the review of the Fiscal Year 2014 Recommended Budget for the following two departments:

F.I.C.A. Social Security – 0130-0069 can be found on pages 318-320 of the FY'2014 Recommended Budget and pages 73-76 of the Summary in the Packet.

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has increased from \$2,349,369 in the FY'2013 Adopted Budget to \$2,358,862 in the FY'2014 Recommended Budget. Pursuant to Chapter 40, Illinois Compiled Statutes (2006), Section 5/21-110, the County Board is authorized to levy a property tax sufficient to meet the cost of participating in the Social Security Program (FICA). This property tax levy may include the costs of participating in the Federal Medicare Program.

400.0000 Unappropriated Fund Balance: The audited financial statements as of December 31, 2012 show the Social Security Fund with a Fund Balance of \$799,827 which is an increase from the Fund Balance of \$501,509 as of December 31, 2011. Therefore, the FY'2014 Recommended Budget includes a \$50,000 appropriation from the fund balance.

EXPENDITURES:

Contractual:

599.0003 Social Security Contribution: Pursuant to Chapter 40, Illinois Compiled Statutes (2006), Section 5/21-110, the County Board is authorized to levy a property tax sufficient to meet the cost of participating in the Social Security Program (FICA). This property tax levy may include the costs of participating in the Federal Medicare Program.

The FICA employer rate in the FY'2013 Recommended Budget remains at 7.65%.

I.M.R.F. Illinois Municipal Retirement Fund – 0131-0069 can be found on pages 322-323 of the FY'2014 Recommended Budget and pages 77-82 of the Summary.

Highlights of the Recommended Budget:

REVENUE:

401.0001 General Property Tax: This revenue line item account has decreased from \$4,392,572.00 in the FY'2013 Adopted Budget to \$4,388,016 in the FY'2014 Recommended Budget due to a decrease in SLEP rates which were projected for FY 2013 and also for FY 2014. Pursuant to Chapter 40, Illinois Compiled Statutes (2006), Section 5/7-71, the County Board is authorized to levy a property tax sufficient to meet the

cost of participating in the Illinois Municipal Retirement Fund pension program for County employees and for Sheriff's Department Law Enforcement personnel.

407.0010 Personal Property Replacement Tax: Pursuant to State law, the County is required to budget Personal Property Replacement Tax revenue in the IMRF Fund. In the FY'2014 Recommended Budget, the Personal Property Replacement Tax revenue is budgeted at \$100,000.00, the same approved in the FY'2013 Adopted Budget.

EXPENDITURES:

Contractual:

599.0001 County's IMRF Contribution: Pursuant to Chapter 40, Illinois Compiled Statutes (2006), Section 5/7-71, the County Board is authorized to levy a property tax sufficient to meet the cost of participating in the Illinois Municipal Retirement Fund pension program for County employees and for Sheriff's Department Law Enforcement personnel. The I.M.R.F. employer rate is 13.70 % in FY'2013. For FY'2014 , the rate is 13.74%.

The I.M.R.F. Sheriff's Department Law Enforcement Personnel (SLEP) employer rate is 25.83% in FY'2014. For the current fiscal year, the rate is 26.45%.

Other

999.0001 Interfund Transfer: This line tem account has increased from \$588,269 in the FY'2013 Adopted Budget to \$624,913 in the FY'2014 Recommended Budget. This expense represents the amount to be transferred to the Nursing Home to cover approximately 75% of the I.M.R.F. expense at the Nursing Home and to transfer to the County Board's budget 100% of the I.M.R.F. expense for Metcom.

Motion by Wollrab/Soeldner to recommend tentative approval of the F.I.C.A. Social Security – 0130-0069 FY'2014 Recommended Budget as submitted; and to recommend tentative approval of the I.M.R.F. Illinois Municipal Retirement Fund – 0131-0069 FY'2014 Recommended Budget as submitted.
Motion carried.

Mr. Soeldner asked if the County has any input into the potential County-wide school tax for building schools. Mr. Wasson replied that the County no longer has any responsibility to certify the referendum question.

Chairman Owens presented the October 31, 2013 Finance Committee bills for review and approval as transmitted by the County Auditor. The Finance Committee bills include a Prepaid Total of \$2,190,308.30 and a Fund Total that is the same.

Motion by Rankin/Wollrab to recommend approval of the Finance Committee bills and transfers as of October 31, 2013 as recommended by the County Auditor.
Motion carried.

Chairman Owens presented the October 31, 2013 Nursing Home bills for review and approval as transmitted by the County Auditor. The Nursing Home bills include a Prepaid Total of \$429,421.78 and a Fund Total that is the same.

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Motion by Wollrab/Rankin to recommend approval of the Nursing Home bills as of October 31, 2013 as recommended by the County Auditor.
Motion carried.

Chairman Owens presented transfers in the Health Department, namely \$17,300 for Fund 0105, \$2,157 for Fund 0106, \$6,800 for Fund 0111 and \$4,000 for Fund 0112.

Motion by Rankin/Soeldner to recommend approval of the Health Department Transfers as recommended by the County Auditor.
Motion carried.

There being nothing further to come before the Committee at this time, Chairman Owens adjourned the Finance Committee at 5:58 p.m.

Respectfully Submitted,

Judith A. LaCasse
Recording Secretary

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