

Fulton County Board- Finance & Insurance Committee Meeting Minutes

Fulton County Board Office, 257 West Lincoln Street, Lewistown, IL 61542

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Committee: Finance/Insurance Committee

Meeting Place: Fulton Courthouse, 100 N. Main St., Court room 201, Lewistown, IL 61542

Time: 5:45 pm

Date: May 10, 2022

CALL IN INFORMATION:

Call in number: 425-436-6352

Meeting code: 262 8269#

1. Call to Order

Time: 5:47pm

Members:

Barry Beck (present/xxxxxx)

Susan Duquette (present/xxxxxx)

Laura Kessel (present/xxxxxx)

BJ McCullum (present/xxxxxx)

John Spangler (xxxxxx/absent)

Lisa Thompson (present/xxxxxx)

OTHER BOARD MEMBERS: Nestor Madson, Mary Deushane, Steve Bohler

STAFF: Cindy Simpson – Fulton County Board Administrative Assistant, Audra Miles - Comptroller

ELECTED & APPOINTED OFFICIALS: Patrick O'Brian – County Clerk, Julie Russell – Supervisor of Assessment, Staci Mayall – Treasurer, Charlene Markley – Circuit Clerk

GUESTS: Jeff McPherson – Hunter Gray Stenn, LLP

Media: John Froehling – Fulton Democrat

2. Roll Call

Roll call was taken, quorum was present

3. Call for Additions/Deletions To and Approval of the Agenda

Member Thompson moved to approve the agenda with a second from Member Beck. Motion carried by roll call vote (5-0).

4. Approval of Previous Minutes – No minutes presented

5. Announcements, Communications and Correspondence –

Member Kessel reminder all members of the JAHIC Committee meeting on May 14, 2022 at 4:30pm at the SIU Building.

6. Public Comments - None

7. Claims

a. Discussion/Action: Claims

Member Thompson moved to approve the claims with a second from Member McCullum. Motion carried by roll call vote (5-0).

8. Transfer of Funds

- a. General Funds Transfers
- b. Other Funds Transfers

9. Immediate Emergency Appropriation(s)

- a. General Funds Immediate Emergency Appropriations
- b. Other Funds Immediate Emergency Appropriations

10. Old Business

- a. **Discussion/Action:** ARPA Funds – Zoning Plotter

Member Bohler discussed the need for a new color plotter for the Zoning office. The old plotter was obsolete and ink could no longer be ordered for the plotter.

Currently, the printing of GIS maps has to be printed in the Assessment office.

Member Bohler stated it would be a good use of ARPA funds to purchase a new plotter for \$5,391.00.

Member Kessel discussed the fees for printing maps in the zoning office should be the same as the fees in the Assessment office. Julie Russell, Supervisor of Assessment, discussed a resolution from February 2018 that states the fees for printing maps. This would keep the fees the same in both offices. Russell will send the information to Janice Emmons, Zoning officer.

Member McCullum moved to approve ARPA Funds – Zoning Plotter for the additional with a second from Member Duquenne. Motion carried by roll call vote (5-0).

- b. **Discussion/Action:** Rescind Sheriff's Salary

Member Thompson discussed at the UCCI meeting, the Sheriff's salary was discussed at great length. The Sheriff's salary has to be set for four years and at the UCCI meeting there was great debate on how to do this. The Fulton County States Attorney felt the resolution presented is how the salary for the Sheriff should be done.

Member Duquenne inquired when the State of Illinois sets the salary for the States Attorney if the new salary for the Sheriff will be changed at the same time.

Member Kessel stated this is different from what the committee was advised at the Finance meeting on May 4, 2022.

Member Thompson moved to approve rescinding the Sheriff's Salary with a second from Member Duquenne. Motion carried by roll call vote (5-0).

- c. **Discussion/Action:** Setting of Salaries for Sheriff

Member Kessel discussed the new resolution will be 80 percent of the States Attorney salary each year. The State of Illinois will reimburse Fulton County 66 2/3 percentage of the sheriff's salary.

Member Beck moved to approve the Sheriff's Salary with a second from Member Thompson. Motion carried by roll call vote (5-0).

11. New Business

- a. **Discussion/Action:** Acceptance of FY-20-21 Audit

Jeff McPherson Auditor, with Gray Hunter Stenn LLP, discussed the audit performed in January 2022. The books and record are in good shape. The audit report received an unqualified opinion.

The actuarial amount for post-employment benefits is \$24,000,000.00 and this number actually went down \$2 to \$3 million dollars. This causes the General Fund to have a deficit. The actuarial valuation number comes from Health Insurance being offered to people that retire from the county.

Fulton County is one of the few counties that offer post-retirement health benefits for retirees.

The revenue was good for the year and the county received \$3,500,000.00 in funds from the US Treasury and \$1,000,000.00 from Covid related revenue. The Clayberg, Campground, Health Department and Highway Department are included as part of this audit.

The one finding from the audit was segregation of duties. This continues to exist due to the limited number of accounting staff to give a stronger internal control of the accounting practices. The audit went well and the auditors received great cooperation from all county employees.

Member Thompson inquired about the post-employment benefits and if the auditors recommend any action be taken to correct the deficit. Jeff McPherson discussed that Fulton County needs to be aware of this and pay close attention to the numbers every year. The discount rates make a huge difference on the actuary numbers. If the interest rate goes up, the liability goes down. McPherson feels next year with the interest rate being higher, the liability will go down. The county could try to do a trust but this is a difficult situation, given the General fund is receiving as much of the tax revenue as it can get. The other option is the county could do something with the retiree insurance benefit to help offset the numbers. Currently the retiree pays 30 percent, and the county might want to have the retirees pay 35 percent and see what the parameters might be.

Member Duquenne moved to approve and accept the FY-20-21 Audit with a second from Member McCullum. Motion carried by roll call vote (5-0).

b. Discussion/Action: Acceptance of FY20-21 Circuit Clerk Audit

This is a special audit and the auditors go into the Circuit Clerks office and test transactions. Basically all of the funds in the Circuit Clerks office are owed to someone. The funds are fines collected and distributed. There is a schedule J that the Circuit Clerk puts together and is submitted to the State of Illinois. Everything was good on this audit.

Member Beck moved to approve and accept the FY20-21 Circuit Clerk Audit with a second from Member McCullum. Motion carried by roll call vote (5-0).

12. Transit – None

13. Treasurer's Report – None

14. Assessment Report

Julie Russell Supervisor of Assessment reported that the assessments for Fulton County is half done. The property three quad cycle will be done this year and work is being done on sales ratios to find what sections of Fulton County that are currently under assessed according to the ratio. Currently Wee- Ma-Tuk is being looked into.

The Assessment office is currently answering a lot of tax bill question and processing senior citizens assessment freeze homestead exemptions.

15. Executive Session: – None

16. Misc. – None

17. Adjournment

Time: 6:10pm

Member Beck moved to approve to adjourn the meeting at 6:10pm with a second from Member McCullum. Motion carried by roll call vote (5-0).