Finance Committee Meeting Report (Submitted 5-11-10)
Courthouse, Room 303C, Monday, May 10, 2010, 8:15 A.M.

Members Present: Dennis Sullivan, Muriel Weber and Jerry Thompson. Member Absent: Pat Ripperger. Others Present: Barb Link, County Clerk/Recorder; Kelli Humphrey, Accounting/Payroll/Office Manager; Rich VerHeecke, Treasurer; Lindi Kernan; Deb Doss; Deb Anderson; Rosemary Rathjen and Colleen Gillaspie, County Administrator.

Acting Chairman Thompson called the meeting to order at 8:15 a.m. Member Weber moved to approve the agenda with the addition of Item IV. New Business D. Request from Administration Committee for Transfer of Funds, Member Sullivan seconded, all were in favor and motion carried.

Member Sullivan moved to approve the April 12, 2010 Finance Committee meeting minutes as printed, Member Weber seconded, all were in favor and motion carried.

Department Head discussion was held.

Lindi Kernan, Supervisor of Assessments, reported Department activities for the month of April.

Barb Link, County Clerk/Recorder and Rich VerHeecke, Treasurer, reported Department activities for the month of April. Tax bills have been mailed out with tax bill due dates set for June 10th and September 10th. It was also reported that the new Accounting system in the Treasurer and Accounting Department is live. To date, the two Departments are not balanced. Following the completed review of all transaction entries into the Funds by the Accounting Department, the Treasurer's Department will begin reviewing their entry records into the bank accounts to determine the discrepancy(s).

The Committee reviewed the Treasurer's Fund Balance Report and the County Clerk's Reconciliation Report. Member Weber moved to recommend the County Board place on file the Treasurer's April Bank Balance Report and Interest Report (available at meeting) and the April Fund Balance Report of the County Clerk, Member Sullivan seconded, all were in favor and motion carried. (see enclosed reports)

The Committee reviewed the April 2010 Revenue and Expenditure Audit Trail Reports as prepared by the Accounting Department. On pace year-to-date revenues and expenditures should be 41.66%. The Committee reviewed, discussed and questioned various revenue and expenditure entries: 1) It was questioned if we are charged for checks that are returned for non-sufficient funds; 2) The Jail Reimbursement line item in the Law Library Fund has received its full annual reimbursement; 3) It was noted that the Treasurer's Service Contract

line item is over budget; and 4) The Accounting Office will remove a duplicate charge in 2080-5030 for $332.64.

Member Weber moved to recommend the County Board approve the April County Accounts in the total amount of $1,980,842.76, Member Sullivan seconded, all were in favor and motion carried. (enclosed)

Under old business, the Henry County Correctional Center Daily Population Report for the month of April was discussed. The Committee requested Sheriff Cady attend the June meeting to review the total average out-of-county inmates for FY10. Chief Deputy Padilla gave an update on the availability of housing Cook County inmates.

The Committee reviewed the revised FY10-11 Budget Calendar. Member Sullivan moved to adopt the FY10-11 Budget Calendar, Member Weber seconded, all were in favor and motion carried. (attached)

Under new business, a meeting will be set for May 20, 2010, time to be determined, in Room 303C with Mr. Jim Taylor, Carpentier, Mitchell, Goddard & Company, to review and discuss the FY09 Audit Report. Member Weber moved to recommend the County Board place on file the draft FY2009 Henry County Financial Statements and Independent Auditors Report, final to be approved at the June County Board meeting, Member Sullivan seconded, all were in favor and motion carried. (see enclosed draft report)

The Committee reviewed the draft FY10-11 Budget Guidelines. There are ongoing discussions in both the Executive Committee and during Department Head meetings regarding the mileage reimbursement rate. To include a mileage reimbursement rate in the budget guidelines, the Finance Committee decided to make a recommendation to set the rate. Member Sullivan moved to recommend the County Board revise the # 8 under General Rules of the Rules of the Henry County Board to read "...Mileage allowances for the same shall be computed at 90% of the Federal rate as of June 1st of each year and effective at the beginning of next fiscal year on December 1st", Member Weber seconded, all were in favor and motion carried. (see attached excerpt from Rules of the Henry County Board) The Committee will review the budget guidelines and will submit any changes to the Administration Office by the May County Board meeting.

The Committee reviewed and discussed the IMRF Contribution Rates available for calendar year 2011. Member Sullivan moved to recommend the County Board select the IMRF ARC Contribution Rates for 2011 at 11.43% for Regular and 19.04% for SLEP, Member Weber seconded, all were in favor and motion carried. (see attached) The 2011 IMRF Rate for R.O.E. is set at 9.34%.

A request from the Administration Committee pertaining to the transfer of General Fund monies received for wind tower special use permit fees to the Capital Building Fund was discussed. Member Weber moved to recommend County Board approve the transfer of $50,000.00 from the General Fund to the Capital Building Fund, Member Sullivan seconded, all were in favor and motion carried. (see attached resolution)

The next regular scheduled Finance Committee meeting was set for Monday, June 7, 2010, at 8:15 a.m., Board Conference Room #303C, 3rd floor, Courthouse.

The meeting adjourned at 10:38 a.m.

Respectfully submitted,

Colleen Gillaspie, County Administrator