

Morgan County Commission Meeting Minutes

August 6, 2009

Members Present: Thomas Swaim, Brenda Hutchinson and Stacy Dugan

The meeting was opened by Debra Kesecker, County Clerk at 3:38 p.m.

Administration

On a Thomas Swaim/Stacy Dugan motion, the County Commission approved the minutes from the July 23, 2009 County Commission meeting. This motion carried.

Patriotic Award

The Commissioners discussed the plaque for the patriotic award for the new courthouse. The Commissioners received an estimate of \$600 for a plaque that will hold 120 engraved names. Commissioner Hutchinson stated that she will ask Jerry Chaskes to attend a future County Commission meeting to discuss the plaque and the possibility of a smaller plaque for a lower price.

Funds Request

The Commission received three requests for funds applications. The Commission discussed the request for funds policy that was adopted at the July 23, 2009 County Commission meeting stating that funds requests will be reviewed during the months of June and December. The Commission discussed and decided to review the requests at a later date.

David Barton- Presentation on GASB 45

Mr. Barton approached the Commission and presented a handout of information and explained the GASB 45 program. Mr. Barton explained that the Government Accounting Standards Board (GASB) 45, a new accounting rule, says that public employers can no longer report post-retirement health benefits on a pay-as-you-go basis and instead must account for and report the annual cost of other post-retirement benefits (OPEB) for current and future retirees. The Commission reviewed the information and requested that Mr. Barton send some additional information to the Commission and get on the agenda for a future meeting with a quote of the cost and to answer any questions the Commission may have.

John Ketzer- Review GASB 45- Cbiz Benefits

Mr. Ketzer, representing CBIZ Benefits approached the Commission and presented a packet of information for their review. Mr. Ketzer explained that CBIZ can conduct an actuarial valuation of the existing OPEB (other post retirement benefits). Mr. Ketzer explained that CBIZ will base line the current program and work with the County in selecting appropriate financial assumptions- with a strong emphasis on reviewing whether the County intends or can pre-fund these OPEB obligations. The Commission thanked Mr. Ketzer for his time.

Joe Butterworth- Community Service Update & Report

Mr. Butterworth approached the Commission and presented a list of Morgan County Community Service Program comments and suggestions to the Commission. Mr. Butterworth explained the community service program could begin when the Courthouse is completed and should be housed with and be in close contact with the Sheriff's Department. Mr. Butterworth also explained the possibility of receiving grant money. The Commission reviewed the list of comments and suggestions and agreed to further discuss the program when the courthouse is finished.

Adjournment

On a Stacy Dugan/Brenda Hutchinson motion, the County Commission adjourned the meeting at 6:16 p.m. This motion carried.