

**MACON COUNTY BOARD
FINANCE COMMITTEE MEETING**

**MACON COUNTY OFFICE BUILDING
COUNTY BOARD ROOM #514
121 S. MAIN STREET
DECATUR, IL 62523**

**May 4, 2020
5:15 P.M.**

MEMBERS PRESENT

John Jackson
Debra Kraft
Kevin Greenfield
Jim Gresham
Greg Mattingley

Via Teleconference:

Laura Zimmerman
Helena Buckner

COUNTY PERSONNEL PRESENT

Carol Reed Auditor
Ed Yoder, Treasurer
Josh Tanner, County Clerk
Mike Baggett, State's Attorney's Office
Kim Fowler, S of A
Jessie Smalley, HR
Mary Eaton, Recorder
Dave Ellison, Public Defender
Jeannie Durham, County Board Office

MEMBERS ABSENT:

CALL TO ORDER

The meeting was called to order by Chair Jackson at the Macon County Office Building.

Chair Jackson asked Mr. Baggett to comment on the format of the meeting.

Mr. Baggett reminded everyone that, the same as in previous meetings, conducted via conference call to please make sure and say your name before speaking for both the people on the call as well as for members that are physically present so that everyone knows who is speaking. It will also help with accurate recording of the minutes for later purposes. Everyone who wishes to speak should be sure that they are recognized by the Chair before speaking so that we don't have cross talk. Try not to interrupt someone else who is speaking, but wait for the Chair to acknowledge you before speaking.

APPROVAL OF THE MINUTES FROM PRIOR MEETING

Ms. Kraft made a motion to approve minutes of the 4/16/2020 & 4/20/2020 Finance Committee Meetings, seconded by Mr. Mattingley, and the motion carried 7-0.

CLAIMS

Motion to approve the report of the finance claims made by Ms. Kraft, seconded by Mr. Gresham, and the motion carried 7-0.

REPORTS

Audit Sub Committee –

Ms. Reed reported that the audit is wrapping up. Within the next couple of weeks, it should be completed. It needs to be in by May 31st. It will probably be right down to the wire because of things that are happening.

Auditor –

Macon County Board Resolution Approving Blue Cross Blue Shield Health Insurance Proposal from AJ Gallagher & Co

Ms. Reed explained that this is for the next year starting July 1. Since 2018, the claims paid by Blue Cross have exceeded the premiums paid by Macon County. The initial renewal came in at 22%. Due to some negotiating by John Malachowski with Blue Cross / Blue Shield, it got down to 9.9%. With a small deductible change, from \$1,250 to \$1,500, we got it down to 8%. We feel 8% is about the best we can do without making other major plan changes. That is the recommendation.

Ms. Kraft commented that she is very pleased because she thought we might get it to 10% or 12%. Ms. Reed explained that we have a lot of history with them and she thought they really wanted to keep our business.

Chairman Greenfield asked about the dollar amount. Ms. Reed said that the County's approximate cost is \$4,825,000. Total premiums next year, based on the current population is \$6,400,000. The County's portion is 75% of the \$6,400,000. The change in cost is about \$357,000. That is what it went up.

There are a couple of other things on the table that the insurance committee had talked about. One is to add a spousal surcharge which would help save about \$150,000 depending on who came on and went off. That would be adding \$200 a month for an employee who wants to insure their spouse, but their spouse has available insurance at their employer's workplace. The other thing is to not allow County Board members to take county insurance. There are 3 people grandfathered in from years ago. That would be another \$30,000 in savings if that were to be added.

Chair Jackson asked how to get that started. Ms. Reed said the insurance committee agreed to it even though nobody really wants to do it as far as the spousal surcharge. It is not a part of the BC/BS proposal, but is something that the county would just do.

Mr. Gresham made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft, and the motion carried 7-0.

Macon County Board Resolution Approving One Year Delta Dental Insurance Proposal From AJ Gallagher & Co

Ms. Reed explained that Delta Dental has been the dental insurer for 7 to 10 years, at least. Last year, we had a chance to do a 2 year renewal with a 2% increase or no increase if kept for one year. We went with the one year proposal and it proved to be ok because this year they came

back with the same proposal. We have the very same option this year. The one year 0% increase is the recommendation.

Mr. Gresham made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft, and the motion carried 7-0.

Macon County Board Resolution to Close, Dissolve, and Rescind the Macon County Working Cash Fund

Ms. Reed explained that this fund was put into place about 45 years ago in 1975, 1976, & 1977 to replace the revenue lost by abolishing the personal property tax. Any county could set up a working cash fund at that time and levy for 2 of the 3 years to make up for those lost revenues. Macon County did that at that time. There has never been any money taken out of it as far as Ms. Reed knew, so it is pretty much the two years funds of \$140,000 a year to make \$280,000 which is now \$318,000. The money is there and the only thing is that if it is abolished, the Statute says that with abatement or abolishment of the fund, another cannot be created again for 10 years.

Chair Jackson asked about restrictions as to where the funds can be used. Ms. Reed said that originally the funds were to go to the general fund to provide monies for replacement of that revenue. That is where it will be put.

Ms. Kraft made a motion to approve forwarding the resolution on to the full board with recommendation to approve, seconded by Mr. Mattingley, and the motion carried 7-0.

Board of Review –

Ms. Fowler reported that they had received the final multiplier of 1 from the state on April 14th. That means that there is no further equalization necessary for 2019 payable 2020 taxes. That means we can proceed with the tax cycle.

One Board of Review member's term was set to expire and the reappointment by the County Board has already been done. That term ends May 31, 2022.

On or before the 1st Monday of June, they will reconvene for the 2020 assessment year. They will reorganize, adopt their rules and appoint a chair.

Supervisor of Assessments –

Ms. Fowler explained that they have started the 2020 assessment work for the four townships that do not currently have a township assessor. We have contracts for those townships so the necessary work is completed by this office. One of the quads is South Wheatland Township. That is the one that they will be photographing and reviewing every property. From there, they will continue on with the necessary field work for Long Creek, Whitmore, & Oakley Townships.

Homestead exemptions are being entered and checked for 2020. The goal for that is to have all of those in by the time the assessment notices go out in the fall. That helps insure the taxpayers of which exemptions they currently have on file for the next year's bill.

The Farmland Committee meeting will be scheduled prior to June 1. This is to implement the 2021 farm values that are certified by the department. That is done a year ahead. Chair Jackson asked who attends those meetings. Ms. Fowler explained that this is the committee that she chairs. There are 3 local farmers and the Board of Review Chair on the committee.

Currently, all of the Senior Freeze clinics have been cancelled due to the COVID-19 response.

GIS –

Ms. Fowler reported that the mapping changes for 2020 are being made. Those are the splits, combinations and new subdivisions for us to value and move forward with the assessment portion. Ms. Kraft asked when they would be completed. Ms. Fowler said the township assessors have until June 15 to turn in their work. Anything that is not completed by then, the office picks up. It is right on schedule, so they should be able to value all of their changes.

Treasurer-

Mr. Yoder reported that the trustee's deeds have already been approved by the County Board. The tax bills process is waiting on the tax rate from the County Clerk which should be coming this week. When that happens, it will take the Treasurer's Office about 2 weeks to proof and then print the bills. Everything else is ready to go including the envelopes and inserts. The bills should probably go into the mail sometime around the 3rd week of May. If it can be done sooner, it will be.

Chairman Greenfield asked what they were waiting on. He explained the County Clerk has to go through all the tax rates for the taxing bodies. Everything has to be proofed and verified. He said he does not want to have to deal with corrected tax bills. That makes for a bad situation. Mr. Tanner said his office is done as of today.

Citizen Remarks –

No citizen remarks were received via email prior to the 2 hour cutoff for this meeting.

NEW BUSINESS –

County Board

Macon County Board Resolution Setting the Salaries for Officeholders Elected 2020-2024

Chairman Greenfield explained that these would be the salaries for the Auditor, Circuit Clerk, Recorder of Deeds & Coroner. The blanks need to be filled in.

Mr. Baggett explained that the Statute requires that salaries for elected County Officeholders be set no later than 180 days prior, so the last opportunity to pass this would be the May County Board meeting. If it waits until June, it would be too late. So, the Finance Committee does need to make a recommendation to the board because if it doesn't get passed next week at the

Board meeting, you will have 4 officeholders who won't be receiving any consideration when they get elected this fall.

Chair Jackson said, based on the current situation, it needs to be pushed forward as is with the current salary.

Mr. Baggett requested to see a copy of the resolution and advised the following change be made. Currently, it indicates it is for officeholders elected 2020 – 2024. We want to be clear that it is for officeholders who are elected for the term beginning 2020 and ending in 2024. That change can be made to the language prior to the final passage by the County Board, but we do not want it to be misunderstood that this resolution would be for anyone elected during that 4 year window.

Chair Jackson said he had started it out, but was open to suggestions.

Ms. Kraft asked if what they decide and what they take to the board meeting is set in stone and cannot be changed at budget time.

Mr. Baggett said that is correct. The law states that with respect to officeholders, elected officials salaries that once it is set, it cannot be diminished during their time in office. There is also a provision that says it cannot be increased during their time in office. With respect to County Officeholders, it has to be set no less than 6 months prior to their election and once set, it cannot be changed.

Chairman Greenfield asked how many of the officeholders get stipends. He was told that all four get a stipend. It is the same \$6,500 a year for each one of them.

Mr. Greenfield said he would make a motion to support Chair Jackson's comments, that based on the current situation, it needs to be pushed forward as is with the current salary.

Ms. Kraft said she just hates it because she knows their salaries have stayed the same for at least 6 years. Chair Jackson asked if they could just suggest freezing the current state because you can forward it out 21-22, 22-23 & 23-24. Mr. Baggett said, as he was referring to before, what is set now, is it. If you want to freeze it for the first year of the term, you could do that and there would be an increase in the 2nd year of the term or you could make an increase in the 3rd year of the term or you could keep it flat the first two years. But, if you keep it flat, period, it will not increase until December, 2024 at the earliest.

Laura Zimmerman asked what had been done with the officeholders that were elected in the last term. Will they be getting raises where these officeholders would not? If this is set flat for the four years while the others are getting raises every year, it would not be appropriate.

Mr. Baggett said there was a resolution passed prior to their term beginning

Chair Jackson commented that just on the stipend side, it is just under 8% annually, but that has been fixed as well, historically.

Mr. Baggett (now having a copy of the 2018 resolution for the other officeholders) reported that the Sheriff and County Clerk and Treasurer, handled separately due to the differences in the nature of those offices. The sheriff received an increase in salary beginning in 2018 and in each subsequent year during his term of \$3,000 per year. The Treasurer received no increase and remains the same through the end of his term in 2022. The County Clerk also got no increase so he remains the same from the beginning of his term in 2018 through the end of 2022. So, with the last round of county officeholders, the sheriff was the only one to receive a raise. The others received no increase. They are making the same during this term as either they or their predecessor did in the last term. The Sheriff was the only one that received an increase in salary. Recalling the discussion, the sheriff was making significantly less than his lieutenants. This was applicable to the previous sheriff and the one prior to that. The decision of the County Board was to increase the Sheriff's salary to make him paid more than his lieutenants. There was a significant increase in the first year. Then a small \$3,000 increase in each subsequent year.

Greg Mattingley said he is of the opinion that at least for the first two years of these terms should be frozen just like the other officeholders were. What we don't know is what the recovery could look like. It could be a V shaped where we bottom and then bounce immediately back. He said he does not think that is likely. It could be a W where we bottom out, bounce partway back, end up shut down again, bounce deeper down and not as far back up which will take a long time to recover from. Or it may be a slower, U shaped recovery financially. He said he felt that a 2 year lock in accommodates all 3 of those possible recoveries. If you want to look at something in the last two years of those officials terms, perhaps that would be possible. But, the first two years is absolutely, financially irresponsible to do anything other than freeze them.

Mr. Baggett addressed the members of the committee saying that because he was holding the information in front of him and none of the members have it, the office holders being considered tonight are currently making \$83,500 and change. The officeholders, except the Sheriff, are and have been making \$87,900 and change. These four officeholders are already making less than the other two officeholders.

Chair Jackson said, considering the information Mr. Baggett just gave, if the last 3 years are forwarded out at 3% like for a COLA (cost of living allowance), that is getting it up to speed with the other officeholders who won't get anything until times get better. He recapped saying that in 20-21 they get 0 increase, then in 21-22, 22-23, & 23-24 they'd get 3% a year. Ms. Kraft said that comes to approximately \$2,500.

Chairman Greenfield said they need to keep in mind that the officeholders are not making \$83,000, but with the stipend, they are making \$90,000 and getting 75% of their insurance paid and IMRF. He said he didn't see any of them leaving because of salary being an issue.

Laura Zimmerman commented that Chair Jackson's suggestion sounds reasonable – the 2 year freeze and then 3%. Mr. Jackson said that is industry standard and everyone is getting the same stipend and the other office holders are higher now. He said they don't want to punish anybody

any more than they already are. As the officeholder, if things get bad, it is on them to make changes in their office to save money.

Ms. Kraft asked if the recommendation is that they freeze for 2 years and then 3% for the final two. Chair Jackson commented that it is a rough time, but he didn't want to punish someone right here right now. That will lock them in for four years.

Helena Buckner asked if they would be tabling the current resolution. Chair Jackson said no, we have to move on it, per Mr. Baggett. Ms. Buckner said either now or in June? Mr. Baggett explained that regardless of what the Finance Committee does tonight, this has to be considered and finally decided by the Board at its meeting next week. It has to be done 6 months before the election. That is the window. As far as the numbers and what the committee is discussing, a 3% increase in years 3 & 4 will have them, on their last year, making \$88,600 and change which is on par with what the other officeholders in the other off year are making.

Mr. Gresham commented that with 0% the first two years and then 3% the last two years, it is not true that they will catch up with the other officeholders because theirs come up in years 3 & 4 of this schedule. Mr. Jackson said that is on the assumption that they would give them one. Mr. Gresham said that if they are looking for parity, there should be something in year 2. Mr. Mattingley said that if it were an ideal world, we could do that, but this is not 2018. We have to deal with the hand we are being dealt financially now just as the officeholders do.

So, Mr. Mattingley started to make a motion ... Members were reminded of Mr. Greenfield's earlier motion that was still on the floor but that did not get a second. Mr. Baggett said if there is no second, it will die for lack of a second and a new motion could be accepted.

Mr. Greenfield asked if everybody felt that all of the officeholders should receive the same salary. Ms. Kraft said no, but she does think they deserve an increase at some point when we are able. She said she'd like to see it frozen for just one year. Mr. Jackson said that had been his original suggestion, because he does not want to punish anyone in the future but the crystal ball says its not going to be pretty at all. In the end, these officeholders are going to be making decisions in the next month that they are not going to be comfortable with, but are going to be forced to, no matter what. Mr. Greenfield commented that the possibility of furloughing people and then giving officeholders a raise, sure doesn't look very good. Ms. Kraft said they won't be doing that this year. Mr. Gresham agreed that it is a year and a half out. Mr. Jackson confirmed that it would be December, 2021-22 before they get anything. This is going to etch it into stone forever and that needs to be taken into consideration.

Dr. Zimmerman suggested doing a 0%, 2%, 3%, & 3%. We freeze that first year, then give a little bit and then a little bigger at the back end. That makes sense. WE get a little better, but it's a little further out before the bigger increases come, but then they're still getting a little bit.

Ms. Kraft said she likes that. No, she doesn't like any of it. She hates it. But, that would be doable. Chair Jackson said that he could not imagine in this current situation that he's going to give anybody a raise in the very near future.

Chair Jackson stated that he would entertain a motion for 20-21 –0%, 21-22 @ 2%, 22-23 @ 3% and 23-24 @ 3% for all officeholders on this list. Mr. Gresham so moved, seconded by Ms. Kraft. The motion carried 5-2 with Mattingley & Greenfield voting no.

Highway

Macon County Board Resolution Approving and Appropriating Funds for Construction of the CH26 Damery Road Bridge Replacement Project

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft and the motion carried 7-0.

Macon County Board Resolution Approving and Appropriating Funds for the TRIA Lake Fork Road Bridge Replacement Project in Friends Creek Township

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Gresham and the motion carried 7-0.

Macon County Board Resolution Approving and Appropriating Funds for the Safety Improvement Project on CH20 West of Forsyth

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Mattingley and the motion carried 7-0.

Macon County Board Resolution Appropriating Funds to Purchase Right of Way Parcel 004 from Raymond E. Luka And Patricia Ann Luka for the CH 27 Damery Rd. Over Spring Creek in Blue Mound Township

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Gresham and the motion carried 7-0.

Macon County Board Resolution Appropriating Funds to Purchase Right of Way Parcels 001 & 002 The Pistorius Family Limited Partnership for the CH 27 Damery Rd. over Spring Creek in Blue Mound Township

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Mattingley and the motion carried 7-0.

Ms. Kraft commented that it is Mosquito Creek, not Spring Creek.

Macon County Board Resolution Appropriating Funds to Purchase Right of Way Parcel 003 from Zachary R. Luka And Mary G. Luka for the CH 27 Damery Rd. Over Spring Creek in Blue Mound Township

Mr. Greenfield made a motion (saying Mosquito Creek in place of Spring Creek) to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft and the motion carried 7-0.

Macon County Board Resolution Appropriating Funds for The Beckett Group for the BUILD FY 20 Grant Development Proposal

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft and the motion carried 7-0.

Macon County Board Resolution Approving A Memorandum of Understanding between the Macon County Board and The Argenta Sanitary District

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Gresham and the motion carried 7-0.

Health Department

Macon County Board Resolution Approving Increase in Appropriations in the FY20 Health Fund Budget for 2020 Census Advocacy

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Mattingley and the motion carried 7-0.

Macon County Board Resolution Approving Increase in Appropriations in the FY20 Health Fund Budget for Care Coordination Units (CCU) Technology

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Mattingley and the motion carried 7-0.

Macon County Board Resolution Approving Increase in Appropriations in the FY20 Health Fund Budget for Emergency Assistance Services

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft and the motion carried 7-0.

Circuit Clerk's Office

Macon County Board Resolution Increasing IT Services Line in the Circuit Clerk E-Citation Fund for Fiscal Year 2020

Mr. Greenfield made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft and the motion carried 7-0.

OLD BUSINESS-

Budget Shortfall - Continuation of discussion of next steps to keep the county open due to the loss of revenue associated with COVID-19. Final action anticipated: Finance Committee recommendation to the full County Board regarding next steps

Chair Jackson asked for input. Ms. Kraft thanked all of the officeholders for taking the time to fill out the questionnaire. It took time and effort and it is appreciated. She said she appreciates all the County Board members that have called her in the last two weeks and shown their

concern and support with what may have to be done. That being said, going through the questionnaires, the non-payroll expenses that they said they could save came to \$150,000. It is assumed that some of them have already done that. For example, in the S of A, Kim said she could cut \$4,000 from her advertising because the Senior Freeze clinics were cancelled. It can be assumed that that is done. Chairman Greenfield, Ms. Reed and Ms. Kraft have been in a lot of meetings this last month and have worked hard. Ms. Kraft said she has talked to a lot of people as she knows the Chairman has as well. A week or so ago, Ms. Reed & Mr. Tanner came up with a Plan A & a Plan B. Chair Jackson confirmed that they had received them and asked what is the officeholder's plan because the County Board has no oversight to be able to say they have to do any of this. Ms. Kraft agreed saying that all they can do is make a recommendation. In order to make a budget amendment, there has to be 2/3 vote of the board members. Ms. Kraft asked if the officeholders were given the plan A & B. No, they were not. They are not even aware of them. Ms. Kraft said she had studied them and liked parts of both plans. Chair Jackson suggested not tying them to a plan, but ask what they are going to do. Ms. Kraft continued saying that if they were to ask for volunteer furloughs, they have to make up their mind by 5/22. That is the last pay period. We have to put a date to it. Chair Jackson asked Ms. Reed how long the money would hold out. She said funds come in monthly, but she doesn't know what the sales tax is going to do. That is the big IF. We can definitely get through May. Ms. Kraft said that is why she is using 5/22, the last pay period. There has to be a timeframe. If we don't get volunteers and we need to mandate, we need to make a decision by June 5 because that is the pay date of the next pay period. Ms. Kraft said she had tried to call the Sheriff, but was unable to speak with him, but thinks that he should be asked to pay for his health insurance for his general fund employees from the LEST fund for the remainder of the year. She said she thought they should ask him to do that.

Chair Jackson asked Mr. Baggett if the Board has the authority to do that. How do you even take a suggestion to the Board? Mr. Baggett asked if the question was to require the sheriff to, instead of charging health insurance for his employees to the general fund where it is currently appropriated, to require that to be paid out of the LEST fund. He said that in order to force the sheriff to do it, it would require amending his budget which would require 2/3 vote of the County Board. Ms. Kraft said she had said to ask nicely. Mr. Baggett agreed that a request from the board would be hard to ignore, but if the question were to be if there is a mechanism to force the sheriff to do it short of amending his budget, Mr. Baggett said he did not think so.

Dr. Zimmerman agreed that setting the date of when furloughs can be offered and people can take them was a good idea. Then we can see where we are at. There will be more data and information. She suggested adding that early retirements should be considered as a possibility and should be offered under the same timeline and then see where we are after that.

Chair Jackson commented that since Mr. Tanner & Ms. Reed had worked on Plan A & B, should they have them go to the officeholders and see what they can do.

Dr. Zimmerman said she thought that instead of taking it as a whole package, it seems that they've already thought about stuff they can put into place and so maybe if not forcing them to do anything, but maybe just say hey, go through with the non-payroll cuts you mentioned, your voluntary furloughs, your early retirements, and then take stock of where we're at and how

much. That's \$150,000 they've already identified. We just say go ahead and move whatever you can out of the general fund. That gives breathing space to take those couple of weeks to figure out the early retirements and furloughs, see what our sales tax is, and then we will know if we need to take more harsher measures, but maybe not necessarily require amending the budget because the officeholders are aware and they're buying in on the fact that cuts are going to have to be made.

Chair Jackson agreed saying, it is coming for sure. Dr. Zimmerman agreed saying they should be moving on it. Instead of taking votes to amend the budget, let's just say, ok, you guys have identified these things, it is to your discretion, but can you get moving on them and we'll give you until this date, and then we can talk about amending the budget. Then we have more of a goal.

Ms. Kraft said she is just trying to create some talking points and making suggestions.

Dr. Zimmerman agreed that the suggestions were good and they need to have the date and ending point and to give the ok to the officeholders to do what they deem appropriate now and then reassess after that. Chair Jackson asked if they wanted to set this Friday as the date on that. Dr. Zimmerman said she likes the May 22nd date Ms. Kraft had suggested and that it makes sense because it is going to take some time. It may not be easy to put some of these things into place as far as making sure the workload is covered and things.

Mr. Baggett asked, with respect to discussions in regard to early retirement, offices would need some assistance from the Auditor's Office and the Committee and Board in determining what that is going to look like. What enticements are we able to offer to people who might be considering it that would not necessarily compound, or at least not solve the current cash flow problem. We need guidance from the board or the Auditor's Office or someone. Are we supposed to be offering payouts and if so, where is that money coming from? Is it the general fund budget? How much are we looking at? Does it solve the cash flow problem? It may ultimately save money in the long term, but does it do anything other than compound the problem in the short term? That is a big concern. Without knowing what we can offer them without making the problem just as bad or worse than it currently is, it is not something we can competently entertain or extrapolate on in our responses. More guidance from someone is needed as to what that is going to look like as far as doing that sooner rather than later. This Friday is not a possibility at all in making that happen. By the 22nd, it might be possible, but would still be pushing it.

Chair Jackson said that if half of the offices are not here now, there should be some opportunity. With half the work load gone, there has to be opportunity. Again, the board and/or committee does not have oversight of that. It is the office holders. If we don't see it, we'll see it in the end and they will be forced to make a change.

Mr. Baggett said that the problem with looking at employees that might be eligible for early retirement, convincing them that it is in their best interest, we don't know how to make that enticing because we don't have a package to offer.

Ms. Kraft asked Ms. Reed at what point does the County stop paying into IMRF for an employee. Ms. Reed said at about 35 – 40 years. It goes on to the point that most people retire before they have stopped contributing.

Ms. Kraft said she has had 3 different sources tell her that they are furloughing a week, working a week, furloughing a week, etc... and they can draw their unemployment benefits. Ms. Smalley explained that the issue would be when they begin to earn, after reporting their wages every two weeks – when you report that you are earning more than 50% of what your weekly maximum amount that you can get through unemployment, they begin to deduct. When you earn all of that amount, they consider you gainfully employed and they drop you out of the system. Once you begin to earn more than half of what you are getting on unemployment, they begin to tap into your unemployment.

Mr. Mattingley said there was an issued with the County being self – insured with the 47% amount and whether we would be on the hook for the whole 47% or whether there is some recompense later with what the feds have done. Do we know an answer to that yet? Ms. Reed said we do absorb the entire 47% because we are self-insured. We get a bill from the Department of Employment Services saying here are the wages and here is what you owe. The extra \$600 does not apply.

Chair Jackson if the finance committee was going to come up with a recommendation.

Dr. Zimmerman said that what she had gathered from the answers was that officeholders really thought through this and are bought in on the fact that we are in a bit of a crunch and with all these questions, the packages we have are early retirement, who would go on furlough. We are trying to solve something at a level that we cannot because we don't have that level of information. Maybe no motion for this month, but maybe just a statement that encourages them to move forward with areas they identified within their office. Some said they have someone that could be furloughed and others said no, they are 100% of normal. If we can just say go forward with what you've identified. Make your cuts and that will buy us the breathing room until next month when we can say, this is what it did, this is how much we need to adjust going forward.

Mr. Mattingley asked about the current Supreme Court order that has the Courthouse essentially shut down to the public. Mr. Baggett said yes, & no. Shutdown is not exactly the term the Court would use. The operations in Macon County and the Sixth Circuit in general, felony arraignments for those inmates that are in custody are being held. Bond Court is being held every day where people who are arrested overnight are brought in and have their bond set on felony and domestic cases. Most non-felony matter, not domestic cases, people who are being interacted with by the police and might be arrested but given a notice to appear so that they are not actually taken into the jail – those people and their TA dates are set out and when those have come up during this reduced operations period, they've been continued so that they don't come in. The cases that are being heard every day are felony and custody cases, orders of protection, emergency juvenile matters; barring it being some sort of emergency situation, most matters are not being heard at this time. Definitely reduced foot traffic, but it is not closed to the public. People who are coming in are being stopped by court security at the

entryway. If they are there for an emergency order of protection or something along those lines, they are being admitted. In other cases, where court dates may have been set, defendants that are in the courthouse are usually allowed to come in by the judges. But, if defendants don't appear, warrants are not being issued for their arrest. The cases are just getting continued. Mr. Mattingley said the reason he was asking was because with the new court security contract and with the reduced traffic, bodies and caseloads, he cannot see the necessity for as many court security officers. The question is, are we locked into that because of their contract or can they be furloughed without reducing safety in the courthouse. Mr. Baggett said that every contract, collective bargaining agreement, that we have has management rights and provisions built in. In each contract, the county and management does have the right to make certain decisions in respect to funding issues that could include layoffs or furloughs, but the ultimate decision in this case would be made by the sheriff as to whether the safety of the building could be maintained by reduced staff and whether a layoff or furlough of court security staff would be appropriate to consider and it would be done in conjunction with Mr. Flynn making sure that if it needs to be negotiated with the union, it would be. He said that he did not know with certainty that it could be done, but did know that the contracts have provisions built in so that we are not locked in to employing everyone for all time regardless of circumstance.

Chair Jackson said he still feels the committee needs to put something in place where there is a plan by this week that could be executed by the next pay period. Otherwise, we are going to meet next month . . .

Ms. Kraft agreed and said that if there is an opportunity to offer early retirement, to have a package in place and we should look at that. Chair Jackson said they need to take that off the table because that is not savings. Let's go after opportunity like voluntaries or something.

Mr. Mattingley said he feels that they need to leave here with a statement to the officeholders that by – they've done their exercise by answering the questions and they should be a good way toward being able to give a good definitive answer of what can and will you do in light of the county's current financial cash flow problem? A lot of the responses included the statement about losing people to other places. Apparently, they have not seen the unemployment claims that have been filed in the state because there are not jobs out there. In speaking with attorneys in other counties, they will be facing the same problems unless it is one that is extremely well healed like McLean. He said he does not see people uprooting their lives and heading out if faced with a few months of a furlough. The scare tactics do not and will not influence Mr. Mattingley's decision.

Chair Jackson indicated that he would entertain a motion to have the officeholders provide Josh & Carol an execution plan by Friday that can be implemented prior to the end of the next pay period. Mr. Mattingley so moved. Chairman Greenfield seconded. Ms. Buckner asked if Plans A & B would be sent to the office holders or will they not see that information? Mr. Jackson said he did not think it is relevant because if they've made and submitted their plan, we just go with whatever those plans are, if it's a hybrid or whatever it is, it is. It's on them. Ms. Kraft said that each department is different. She said she is aware of two departments that understaffed right now. A lot of them pay their employees out of their automation fund. Each department is different. Each department should devise their own plan. Mr. Greenfield said

that the question is, what do we tell them to cut. Mr. Jackson said we don't, because we don't have that power. Mr. Greenfield asked what the guidelines are. Are you going to tell them 10%, 20%, 15%? Mr. Jackson said it is based on what they said they could do. Mr. Mattingley said he doesn't think we tell them anything. They have been given guidelines. If they don't meet guidelines that we feel will resolve the county's financial crunch that we see coming, then, at that point, if they don't act, we will probably have to act and if they run us out of money, it's on their heads, not ours as a board. We have tried to work with them.

Ms. Kraft asked to have the motion repeated. Chair Jackson repeated that the motion is to have the officeholders make their recommendations and have it in to Josh & Carol by the weekend to where it can be executed before the next pay period. Mr. Mattingley added it is of what cuts will be made in their departments. If there are no cuts, there are no cuts. But, it is a hybrid of Plan A & Plan B that we've got. We are not mandating anything. It is on them.

Mr. Baggett asked what Plan A & Plan B are. Ms. Reed explained that she & Josh had gotten together with Mr. Greenfield and they sat and wrote down some things that varied from a hiring freeze, furloughing 25% of the people to offering early retirement and calling back employees not on site to get back to work. It was just a bunch of different variables which people could pick and choose from. It was kind of 2 extremes. Mr. Jackson added that at the end of the day, it was the officeholder's plan. However, it is not our directive at this time. It is the officeholders until we get to the financial crisis where we have to step in and amend the budget. Mr. Baggett asked if, as indicated earlier, you don't want to push forward with early retirement, but in reading Plan B, the idea of a retirement of an incentive package of 10% of annual salary and the way in which that might be a cost savings is that it is a one time cost that can be made up over time, particularly with the reduction of health insurance for the employee. Again, Mr. Baggett said if that is not being taken off the table, he needs to have someone explain what that entails so that it can be considered as an option. He said he is hearing everything being said with respect to putting this back on the officeholders to make the decisions with respect to their offices, but guidelines or directives around this would certainly be helpful for every officeholder to consider as opposed to crossing one's fingers and hoping every officeholder is intuitive enough as the other one. Mr. Jackson said they are not, but at the end of the day, we will see where they lie. It will be forced. Mr. Baggett said he was not sure it is a good idea not to give guidance or ideas. Maybe these ideas need to be sent out to make sure all the officeholders are on the same page. It is one thing for Carol & Josh to sit with the Chairman and come up with ideas, but if the officeholders are not aware of the ideas, they can't consider them with respect as to whether it would work for their office. It probably won't be beneficial to let everyone have a blank check and hope that they write it the right way.

Dr. Zimmerman said she thinks Mr. Baggett is saying to define what we think an early retirement package should be and then the officeholders can determine how many people would take a package that looks like that and this would save us X amount of money and then let's define that a furlough would be with health insurance and then they can determine how many people in their office would take that and for how long and then that would be X amount of savings. If we provide those sort of general guidelines, they would be able to fit those into their particular office.

Chair Jackson said he did not think an early retirement package would get anything in savings other than somebody gone and a future liability. Ms. Reed said not necessarily. It would need to have an incentive, but it could be a small one. Dr. Zimmerman said it might not need to be decided this week before Friday, because we are looking for savings for the next pay period, but it might be something to keep in mind and we could just say, figure this out by Friday and within maybe the next month, we can start to define what those packages might look like because we are still going to need to save money in six months. We still want to be thinking about those long term savings as well. They might play more of a role in that than in our short term savings which is what we are worried about before Friday. That is what the general consensus seems to be. Mr. Jackson said that if something is not put forth as an expectation for a certain date, we are going to spin like this through the end. Ms. Kraft agreed saying that is why she threw out May 22nd. We have to start somewhere.

Chair Jackson asked Ms. Reed, if short of the retirement package since everything else is pretty straightforward, if she & Mr. Tanner could move forward. She said she thought they could get the officeholders together and say here is what it might look like, what can you do, etc. Mr. Jackson asked if that could happen by Friday because we do have Plan A & Plan B which was a hybrid of every officeholders plan. She agreed. Mr. Baggett commented that in respect to the pay periods, this Friday is the middle of a pay period, so next Friday is the end of the pay period. So, if you want something effective before the beginning of the next pay period, then having something submitted by this Friday does not necessarily . . . Mr. Jackson said it would get you closer. Mr. Baggett said he thought the deadline could be pushed back a week. If officeholders are able to adopt a plan by Friday of next week, then it can be implemented by Monday of the following week which is the beginning of a pay period. Rather than giving the officeholders 3 days to come up with something, you're giving them a week and half, and a weekend. The more time you give people to work out details, the better plan you will get. Mr. Jackson agreed.

Ms. Reed asked, if we are asking people for voluntary furloughs, do we say, you are definitely on COBRA for insurance or does the insurance continue? That is going to be a big point.

Dr. Zimmerman said she has a strong thought on that. She said she feels that they have to continue to offer them health insurance. For one thing, it will stop people from leaving for other jobs and 2) if we don't do that, nobody is going to take the furlough because in doing the math, if we offer health insurance, anyone who makes under \$54,000 a year, it would be a benefit for them to take the extra \$600 a month. So, we are likely to get a good number to take it. If we don't offer health insurance, if they are on a family plan for insurance, that number drops to \$8,000 which no one makes under \$8,000 a year. So, no one is going to take it if we don't offer some health insurance. Maybe it could be structured like the first month, we pay normal and if this continues and we have to furlough a second month, it drops to just the employee that is covered. That way we get a little more savings for the County. If this continues and gets worse, then that is when we need to save more money anyway. Chair Jackson wondered who would manage all of that.

Chair Jackson suggested changing the date on the motion to have a plan by May 15, to where it could be executed the following Monday, the 18th to where the officeholders will have a plan.

Ms. Smalley added that we keep alluding to the fact that people on family insurance, out of the 385 participants, less than 100 of those have the family plan.

Dr. Zimmerman said that is good to know. The number for the single insurance, let's say we only offer the employee. If most people taking the furloughs are on the single plan, that number drops to \$37,000 where it becomes viable without the insurance. If they make under that, then it is better to be on the furlough for them. So, that still covers some employees, but we will just get a better turnout for it and better savings overall if it is done with the insurance and it's just the right thing to do.

Chairman Greenfield asked if the insurance costs would be figured in somewhere or if that would be done separately. Mr. Jackson said he didn't know because it is going to take someone a great deal of effort just to manage all of this. We're trying to save money and everything is an exception. Mr. Greenfield said in particular one was the County Board member's insurance and the second was the spousal surcharge. Everyone agreed that that was not a part of this, but they have to address that. This was just to have plans by the 15th that could be executed by the Monday, May 18th.

Dr. Zimmerman added to the instructions to the officeholders that when they make the plan that they clearly lay out how much they expect to save. In certain cases, they did in their plans, but more specifics and seeing those numbers would be good.

The motion carried 7-0.

COMMENTS None

Chairman Greenfield asked if they could address the two insurance issues. Ms. Reed explained that the open enrollment for insurance would be June 1st. Chair Jackson said this needs to be done now. Mr. Baggett said it is not on the agenda for tonight. Chair Greenfield said it is a budget item. Mr. Baggett said a final action and taking it to the board as to whether or not to institute a spousal surcharge and it is not on the agenda tonight. He advised, that in accordance to the Open Meetings Act, don't take a final action on that tonight.

CLOSED SESSION None needed

NEXT MEETING - June 1, 2020

ADJOURNMENT

Motion to adjourn made by Ms. Kraft, seconded by Mr. Mattingley, the motion carried 7-0, and the meeting adjourned at 6:45 p.m.

Minutes submitted by Jeannie Durham, County Board Office