

**MACON COUNTY BOARD
FINANCE COMMITTEE MEETING**

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

**June 29, 2020
5:15 P.M.**

MEMBERS PRESENT

Debra Kraft
Jim Gresham
Kevin Greenfield

Via Teleconference:

Laura Zimmerman
Helena Buckner

MEMBERS ABSENT:

John Jackson
Greg Mattingley

COUNTY PERSONNEL PRESENT

Lisa Wallace, Auditor's Office
Dave Ellison, Public Defender
Josh Tanner, County Clerk
Kim Fowler, S of A
Rocki Wilkerson, Workforce Investments
Jeannie Durham, County Board Office

CALL TO ORDER

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

APPROVAL OF THE MINUTES FROM PRIOR MEETING

Mr. Gresham made a motion to approve minutes of the 6/10/2020 Finance Committee Meeting, seconded by Mr. Greenfield, and roll call vote showed the motion carried 5-0.

CLAIMS

Motion to approve the report of the finance claims made by Mr. Gresham, seconded by Mr. Greenfield, and roll call vote showed the motion carried 5-0.

REPORTS

Audit Sub Committee –

Ms. Mansur, May, Cocagne & King, distributed a report and graph and explained that it is a summary of the general fund where the last 3 years fund balance is looked at. This year, for 2019, you ended with a net income of \$135,000 in the general fund. The fund balance is almost \$5 million. The fund balance to pay expenditures for days and months shows, for this year, about 2 ½ months of fund balance to pay expenditures. That plays into the cash flow. You have about 2 ½ months of reserves before you need to think about borrowing from other funds. It also shows the general fund original and final budget revenues as well as expenditures. The original budget is what was passed in the beginning and then as you go through the year you have resolutions to amend the budgets. There was not a whole lot of

change, maybe \$45,000 in budgeted revenues & about \$300,000 in budgeted expense. She also gave members a list of the funds that are added into the general fund for the audit. The general fund you are used to seeing is the general fund all by itself, fund 1. These funds add in because they don't necessarily have either an ongoing revenue stream, they're small enough to where they can be combined into the general fund, or like the wind energy permits, was a short term fund. It is a fund for accounting purposes, but not for financial reporting purposes. Those are combined and audited as one fund for the audit.

Looking at the audit, which is 7 months old, because it is November 30, 2019. A clean opinion was issued. The financials are presented in accordance with the Generally Accepted Accounting Principles and was audited under government auditing standards. An extra layer of internal control testing is done. It also falls under the Uniform Guidance as a single audit to where additional compliance testing is done. The compliance tests that were done revolved around the Health Department WIC program this year. In the past, Workforce has been audited for compliance. There were no compliance finding for that part.

Ms. Mansur recommended the members read the Management's Discussion and Analysis that starts on page 4. Ms. Reed puts this together. It goes through why the numbers are what they are, what made the changes between last 2018 & 2019. Some of the more significant issues, for example, some of the highway projects that were completed that the County will maintain, but the state paid for. That comes in as additional revenue to the county. Even though you don't get the money, for accounting purposes, it is recorded as additional revenue. Also, the pension liability increased significantly. The actuarial evaluations come in and tell us what the actuaries have reported the liability at. It could change the next day. So, it is a moving target, but as of November 30th, they give us a figure that was valued as of December 31st of 2018. Even that is a year old by the time it hits the audit report. Again, the auditing standards make it a little more difficult to read a financial statement. Some of the footnotes give additional information on where the numbers come from, how they get combined and consolidated into the report. Some of the statistics that are added to the report such as number of employees. In 2019, the county had 465 employees. Most of those were in public safety, but judiciary had almost 100 and public health had almost 100. There are operating indicators by function included in the report. For example, there were 6,200 accounts payable checks issued, 14,000 payroll checks and direct deposits, 4,400 jail bookings, 27,000 calls for service. It gives you some of the information of what the dollars that are being spent are supporting. There are the number of vehicles, highway miles, and those types of things.

For the single audit, you had roughly \$4.5 million in federal funds that came into the county and as we look with the internal controls, there were a couple of findings as far as significant deficiencies. One, the capital asset inventory where it is really recommended that there is a county wide structured way of keeping track of the fixed assets that lists the things you want to keep track of that you might want to insure or include in the financial reporting. It needs to be uniform. Most offices have something, but in order to get it all into the audit report, it has to be tweaked. There were quite a few audit adjustments that had to be made to get the financials, in accordance with GAP. Most of those, the largest ones, were converting fund financial statements to the government way. So, recording the fixed assets, and recording the pension

liabilities and those types of things that have to be done in order to present the financials the way they are. Those were worked through with Ms. Reed and her team.

Some of the other issues or suggestions are in a separate letter outside the audit report.

Mr. Gresham asked about the statement that supervisory review of the reconciliation should be required and wondered if that should be somebody not in that department. Ms. Mansur said not necessarily. Normally, it would be a supervisor or someone that is not involved in writing the checks or making the deposits. It is just another set of eyes that can ask questions about why checks are outstanding or where the bank rec is if its not done for the month and now its 2 months later. If the policy is in place that says that someone will reconcile the bank account and someone else will review it, then you have a check and balance situation. It doesn't have to be every single month. Periodically will work. It's just a matter of following up so you don't have to worry about it as much. Some accounts have no activity, so once a year is fine. It's important that accounts with a lot of activity to warrant some type of periodic review. These are merely suggestions to improve efficiencies, effectiveness of policies, etc.

There is talk about highway projects that span multiple years and just because of the complexity of those projects, making sure is important. They already keep track of the physical project; it's the accounting side of it that needs to be included in the mix. What is the state paying for; How much is the state paying; Is the project 10% or 90% done;

Another suggestion as far as an accounting system for the Collector, Fike and Fike keeps track of the checks that are written, all the property taxes that are collected. That is what it is built for. But, it is not built as an accounting program. There has to be a separate accounting program to actually reconcile the bank account. So, all of that information has to be put into that program to reconcile the account.

It appears that some of the checks that come in the mail for property taxes, during busy times are not getting deposited daily. The suggestion is to make sure that gets done. Maybe even using the technology such as the electronic deposit that the checks can be run through. Then, at least the checks are deposited. The taxpayers have their canceled checks and they can be posted into the Fike & Fike system at another point. But, at least the money is in the bank.

The Animal Control shelter has payments on credit. That amount went up about \$6,000 this year. It is recommended that the list be reviewed to make sure that if you're going to let people do that, write them off or donate, etc. Just keep track on whether you're going to collect it or not.

The Jail commissary cash on hand needs to reconcile with the amount that you have to have for the inmates.

A written cost allocation plan. The Health Department had a suggestion from the Department of Human Services that they rethink their cost allocation plan for their payroll. This is a big one as far as deciding how that process is going to happen. It will affect a lot of their programs and grants that will fall under this. Any of the state departments are going to want to see a written

cost allocation plan and have backup for the time that the staff spends and are charging to the grants. The Health Department has already started that process of writing a procedure and deciding how the payroll will be allocated, how they will document that, etc. It is in the works.

Mr. Gresham asked about pensions, the fluctuations, and the assumptions. He asked if the percentages given in the report were good or bad. Ms. Mansur said that one of the problems is that it is not only big numbers, it is also big fluctuations every year. In 2018, it was \$97,000 and in 2019 it is \$14 million. It depends on the interest rate they use, the life expectancy table they use, the people that are in the census, etc. The net position is the money that is set aside in IMRF to pay the pension forever. As of this date, there was \$101 million. If you look at it the next day or the next month, it is a different number. It depends on the investment income, how much in benefits are paid out that year vs maybe no retirements or benefits that has to be paid. That percentage, as a percent of the total pension liability, you want that number as big as possible. 99.9% was great because all of the assets were there to pay all of the liabilities that they came up with. So, 87% is still good. It just depends on how the markets are doing, on whether IMRF did their job and invested wisely, the assumptions they put in to the pension liability. Ms. Mansur said the County is paying what they are supposed to be paying. You are paying exactly what they have said you need to be paying. You are not behind. There is no liability from that perspective.

Chairman Greenfield said he has some questions for the Treasurer that it might be beneficial if Ms. Mansur could help with. Since he is not present, he wondered if she might be able to come to the next finance committee meeting and they would be sure to invite the Treasurer.

Mr. Gresham commented about the 11 points that were brought up in the Management Letter and that they all seem fairly easy to accomplish. He asked about the records for the Highway Department and if those grants are accounted for at the Highway Department or if they come to the Auditor's Office. Ms. Mansur said it is kind of both. All of the engineering and actual grant itself is usually taken care of by IDOT. They are the ones that letting the project and doing everything. That is why it is important to get the entire picture because all we're getting at this point in the Auditor's office is what the county is paying. It is important to see the whole picture. It's just a matter of getting the agreement itself. The Department of Aeronautics has a really nice program that keeps track of projects. It would be great if the highway did that too.

Chairman Greenfield asked if there was a total of how much we are behind with the state. He asked if they are current with salaries, for example. Ms. Mansur said that as of the end of November, they were about 3 months behind. Ms. Wallace said they normally run about 3 months, but have made some recent payments. They had gone to about 6 months, but now are back to about 3. Mr. Greenfield asked about State's Attorney and Highway Engineer salaries and their status. Ms. Mansur explained that the Highway Engineer comes as a lump sum every year and that is fine. But, the State's Attorney, Supervisor of Assessments, those may be a couple of months maybe. They are much better than they were a couple of years ago.

Board of Review – No report

Supervisor of Assessments

Ms. Fowler explained that they are currently waiting on five townships to turn in their assessor books. Those were due on June 15th. As soon as the rest of those come in, they can move forward on getting those values entered. It does not keep the office from doing their work as far as the supervisors because they have their own townships they are doing. Those are currently being wrapped up. Those are Long Creek, Oakley, Whitmore and South Wheatland.

GIS-No report

Treasurer- No report

Citizen Remarks – No citizen’s remarks were submitted via email by the deadline for today’s meeting.

NEW BUSINESS –

Workforce Investments

Macon County Board Resolution Approving a Budget Amendment for Workforce Investment Solutions FY20 Budget – Layoff Aversion Project

Ms. Wilkerson explained that the resolution would increase the budget by \$32,524.28 due to the fact that the received some layoff aversion funds. That is a good thing for Macon County. Applications were sent out to local businesses with the objection being to help retain the workers and prevent layoffs. There were about 15 businesses that applied. Workforce selected 5 that had merit. They were Fuhrman Engineering, Huff Lumber, J. Morris, Country Club of Decatur, and Trac Enterprises. Now they are waiting on DCEO to let them know exactly what the funds will be and when they get it, they can put those funds to use to try to keep their workers and avoid a layoff. Mr. Gresham asked what the \$32,524.28 was for. Ms. Wilkerson explained that it would be awarded to those businesses and they will have a budget. It is a good opportunity and good will. She said they are trying to help the employers that really had a hard time keep from having to lay off their employees. It just gives them a little bit of extra money for resources that might help all the way around.

Mr. Gresham made a motion to forward to the full board with recommendation for approval, seconded by Mr. Greenfield, and roll call vote showed the motion carried 5-0.

Transportation

Macon County Board Resolution Appropriating Funds for the 2020 Drainage Improvement Project

Mr. Greenfield explained that some culverts needed to be replaced in different locations. Some were really deep, so bids were taken and Kenney Contractors was awarded some.

Mr. Greenfield made a motion to forward to the full board with recommendation for approval, seconded by Ms. Kraft, and roll call vote showed the motion carried 5-0.

Macon County Board Resolution Appropriating Funds for the Turpin Road CIR Project

Mr. Greenfield explained that this is from Elwin Road to Harryland Road.

Mr. Greenfield made a motion to forward to the full board with recommendation for approval, seconded by Mr. Gresham, and roll call vote showed the motion carried 5-0.

Macon County Board Resolution Appropriating Funds for the 2020 Cape Seal Project

Mr. Greenfield explained that this is where they use a special oil & rock to make it look like its blacktopped when they get done. There are various locations.

Mr. Greenfield made a motion to forward to the full board with recommendation for approval, seconded by Ms. Kraft, and roll call vote showed the motion carried 5-0.

Macon County Board Resolution Appropriating Funds for a Bridge Replacement on Bearsdale Road in Maroa Township

Mr. Greenfield made a motion to forward to the full board with recommendation for approval, seconded by Mr. Gresham, and roll call vote showed the motion carried 5-0.

Macon County Board Resolution Appropriating Funds for the CH 24 Reas Bridge Resurfacing Project

Mr. Greenfield explained that this will go hand in hand with the bridge that will be done. Hopefully, the bridge letting can be done in the next few months. We are about \$4 million short of doing that. As soon as we can get that locked down, the bridge will be up for letting. Resurfacing will be on each side of that.

Mr. Greenfield made a motion to forward to the full board with recommendation for approval, seconded by Ms. Kraft, and roll call vote showed the motion carried 5-0.

Macon County Board Resolution Appropriating Funds for the CH 27 Damery Road Bridge Replacement Project

Mr. Greenfield explained that this is down in South Macon.

Mr. Greenfield made a motion to forward to the full board with recommendation for approval, seconded by Ms. Kraft, and roll call vote showed the motion carried 5-0.

Public Defender

Macon County Board Resolution Amending the Public Defender's FY2020 Budget for the Payment of an Expert Witness Including an Examination and Report

Mr. Ellison explained that both of these resolutions are for invoices that were approved by the Board last year, but they were not used. Now, the costs have been incurred.

This resolution pays for the use of an expert in a battered woman syndrome case. The report is ready to go. There is a possibility that this case will go to trial. This is a Class M (murder) case and the defense will be battered woman syndrome. It is necessary that we have the report. There may be some additional contesting of the expert. It is not anticipated that the last part of this case will go to trial and this expert having to testify until the next fiscal year. Based upon that, an estimate will be done and it will be attempted to put it into the budget for next year. The amount budgeted for 2019 was about \$12,000 to \$14,000 on this. This is just the report fee.

Mr. Gresham made a motion to forward to the full board with recommendation for approval, seconded by Ms. Kraft, and roll call vote showed the motion carried 5-0.

Macon County Board Resolution Amending the Public Defender's FY2020 Budget for the Payment of an Expert for Forensic Computer Examination and Report

For this case, a computer had to be examined. It involved some images that were on a computer and it had to be determined how the images got on the computer, what they actually were, and that report has now been completed. We are waiting to get that report back to see what it says and there is the possibility it might get the case resolved at this point in time.

Mr. Gresham made a motion to forward to the full board with recommendation for approval, seconded by Mr. Greenfield, and roll call vote showed the motion carried 5-0.

Chairman Greenfield asked Mr. Ellison if he was having any luck settling any of the cases before having to go to court. Mr. Ellison explained that these cases, both of these cases, are very high as far as the penalty for what the charges are. In other cases, progress has been made in getting cases settled. It looks like there will be a reduction in the amount of cases. Based upon where we are now, in the year, where last year we were close to 1,900 felony cases filed, we might be right around 1,600 now. There has been some improvement in that regard. It is still, when you get involved in the more serious cases that require experts, we still can't really budget that. They come up on a case by case basis and we think that is the best way to do it. We don't ask for a bunch of money in a budget and then not use it. The money that is requested for experts are actually going to be used. If we can get a case settled based on what our experts tell us, like is probably a possibility in at least one of these cases, it will save us money in the long run.

Chairman Greenfield asked how the Tyler Software is working. Mr. Ellison said that he has found out some things since Tyler was entered into with a contract. They are some things that if they had been known about at the beginning he would not have supported Tyler. It seems like it is not doing a good job for what they claimed it would do. There were promises made that they would modify their programs to suit our needs and that is not occurring. He said he didn't think Tyler is working out well. Chairman Greenfield said this needs to be addressed because we've got a ton of money in that program. Mr. Ellison said he understood that very well, but it seems like that from the Public Defender's office and perspective that when they have a problem and the person that handles that in the office, the office manager, she goes to them and they have resolved some of the issues we have, but it seems like when she goes

with certain problems in reports and things, they just try to pass the buck to the next person. Chairman Greenfield asked if the other offices are having the same issues. Mr. Ellison confirmed saying that it is his understanding that they are. Probation had a hard time when they were implementing their part. Mr. Ellison said his wife works for a law firm that also uses the program and there are certain aspects there as well that are not working out. Mr. Greenfield asked if the reps are still in town trying to fix it. Mr. Ellison said that what happened is that when it was being implement and going on line, the COVID hit, which was in March. He said they could get online with them, but there hasn't been anybody here (that he is aware of). They are taking phone calls and trying to help us through stuff. Mr. Greenfield said that when they took that out, they had met with all of the departments involved and Lois Durbin was the point person at that time. Who would the point person be now? Mr. Ellison said that Sherry Doty would be involved, but Robert Bellah, the IT person at the courthouse who had also been involved with Lois Durbin on it would be the main contact person now. Part of Tyler's limitations is the language that they used. It is a 15 year old program written in 15 year old language that can't be improved any more. Mr. Greenfield said it was sold to us as state of the art that was going to be the next up and coming thing. Ms. Kraft agreed. Mr. Ellison said that is how it was sold to everybody in the courthouse too. This is what was going to be happening. There are other things wrong too, but Mr. Ellison said he did not feel it was working out and he was not going to try to sugar coat anything, but be honest about it. He said if you want his opinion, that is his opinion. Mr. Greenfield said that when they were talking about it, everybody was in agreement that they thought that it was the best - apparently it didn't work out. Mr. Ellison said there are also other changes that have occurred. The program that was being used before was reaching its limitations and there didn't seem to be any improvements or expansions coming for it either. Now, Mr. Ellison said that the person making the decisions for that company has changed and is now putting a lot more money into development and doing a lot better as far as fulfilling the needs that we would have.

County Board

Macon County Board Resolution Authorizing the Execution of an Intergovernmental Cooperation Agreement Between the County and the Town of Normal, McLean County, Illinois ("Normal"), and Authorizing Normal to Exercise the Powers of the County of Macon in Connection with an MCC Program and a Loan Finance Program

Ms. Kraft made a motion to forward to the full board with request for more information before passage, seconded by Mr. Gresham.

Mr. Gresham said he didn't really understand this. Apparently, its talking about some mortgage backed securities. He said he wasn't sure what it involved, what our part is and why we are looking at this. Chairman Greenfield said he didn't know much about it either but, it was started several years ago. He said he had put it on the agenda for this Finance committee meeting, but if more information has not been received by board meeting day, he would pull it from that agenda. He said he would ask Mr. Baggett to be present to explain it. Mr. Gresham said he guessed they could vote to send it on to the full board, but he would need more information before he could vote for it. He said it looks like the intent is very good for moderate income, but he said going back to 2008, mortgage backed securities scare him and he just doesn't know what this is about. Mr. Greenfield said it had been explained to him as

something that keeps a lot of people out of foreclosure and that is why Judge Webber was a big fan of it. Basically, they and the people at the banks try to come to an agreement. Mr. Gresham said he would love to hear the explanation from Judge Webber or Mr. Baggett on this. He said that he would be ok with moving it forward if they could have that presentation at the board meeting. Mr. Greenfield agreed and said if, for some reason, they can't, then it would be pulled.

Roll call vote showed that the motion carried 4-0 with Ms. Buckner voting present.

DISCUSSION OF FY2021 BUDGET PROCESS

Chairman Greenfield said he had had several office holders and some board members suggest that instead of having the budgets go to all the committees, they just go straight to finance. He said he'd like their feelings about it. A lot of the committees tend to just pass it through. Obviously, the bottom line is, it is going to stop here, but if the consensus is to continue to run them through the committees, that can be done. Mr. Gresham said that if this is the consensus of the committee chairmen, he has no problem with it. There are multiple appearances by the office holders and department heads. Sometimes the finance committee gets called out for passing a deficit budget. If the Finance Committee could state their objectives clearly to all the committees, that is probably a good process. Mr. Greenfield asked if they would like to have a questionnaire sent out to all the committee chairs. If the consensus is to just take it to Finance and start there, the committee chairs are welcome and encouraged to attend. Chairman Greenfield said he recommends that they do. Mr. Gresham said it would be a departure from past practice. Do we want to make the change? As a finance committee member, Mr. Gresham said he would not object to having fewer meetings and get this done. Dr. Zimmerman said that by not running it through the committees, for this year at least, she did not know if that would be a great idea just because there have been so many cancellations because of COVID that it feels like everything is getting focused in the Finance Committee and that might be limiting input and understanding of what is going on. Other board members are not getting that detailed information so it is hard, just from the minutes, to pick up on everything. If we just run it through Finance, we might be sidelining a large portion of the board members, especially in this year. Mr. Gresham said that on the other hand, the committees still have their oversight responsibilities for the day to day operation of those departments. Chairman Greenfield said he would send out a questionnaire to board members to see what the consensus is, but the budget hearings will need to start by the end of July. The next Finance Committee is not until August 3rd. We'll already be in budget season by then. Vice Chair Kraft said she did not have a problem with it, but she does understand where Dr. Zimmerman is coming from. Chairman Greenfield said that the Auditor is the one that suggested the change and he tends to agree with her. Ms. Kraft said she does not disagree with it. With Justice, when the Sheriff, States Attorney, and everyone presents, she asks a lot of questions and then can answer some of those questions when it gets to finance. Maybe this year, that is still needed, but she would go with the majority. So she felt the questionnaire would be good. Dr. Zimmerman agreed with whatever the results of the questionnaire were.

OLD BUSINESS- None

COMMENTS

Mr. Gresham asked if they were going to review the progress that has been had on the budget. He said he thought the process was going to be that the Finance Committee members would be to make comments about the report received from the Auditor about the savings that have been submitted. Ms. Kraft said that Ms. Wallace had asked her about it prior to the meeting, but it is not listed to have a discussion about it, but they certainly could. Mr. Gresham said his question was that with about 48% of the savings being payroll, he would like to know how many of them have already been accomplished and how many are in the future. There are quite a few months left to this budget, so if they are extended to the end of the budget year, that is fine, but he was curious. Ms. Kraft said that Ms. Reed is not here, Mr. Yoder is not here. She asked if Ms. Wallace could help with it. Mr. Gresham said the office holders have spent time on this and we are trying to accomplish something, and we don't want to do like the first time when we asked them to submit things and just kind of ignore it and move on. Ms. Kraft said she did not, but she thinks it is supposed to be a process every month and so it should be. She apologized to Mr. Gresham. She said Ms. Wallace had asked her if they were going to discuss it. She said she is a literal person and if its not right on the agenda . . . but it is her understanding that it is to be implemented every month. What they turn in, they are to do. She said that is her understanding. Chairman Greenfield said that whatever they submit should be subtracted from the budget line. Mr. Gresham suggested that they would need 2/3 majority to do that. Mr. Greenfield said not if they do it voluntarily. Ms. Kraft agreed saying that is why the resolution they had passed was a policy resolution where if a resolution was passed requiring certain things, that resolution would have required the 2/3 vote. Mr. Gresham said that then from the resolution standpoint, do they have to come forward and say they are reducing their budget by this amount or do we accept this as a reduction to their budget? Mr. Greenfield said he thought Ms. Reed was going to show it on a line item where they were going to take the money out of. Mr. Gresham said yes, they had gotten that. Mr. Greenfield said that Ms. Reed would keep the total on that, but if they don't do it, then we agreed that we would use the 2/3 majority to go ahead and do it anyway. Ms. Kraft agreed and said that Ms. Wallace had asked her. Mr. Gresham said that technically, we cannot look at this as a revised budget. Ms. Kraft said no, technically we cannot. Mr. Greenfield said that we can, and we agreed, that if they do not do it, we will. We need to stick with that. Mr. Gresham said that was his point. He said he had wondered when it was going to show up in a report that this line item, instead of 60% of the year, its only 50% because they deducted. Mr. Greenfield said they need a separate sheet that shows. Ms. Kraft said it would be nice to see every department and then what is applied to their budget and what is remaining – the balance in those different areas. If we could see that every month. Mr. Greenfield said he did not know how Ms. Reed was breaking it down and dividing it up. Ms. Kraft said she did not know either.

Mr. Tanner explained that the directive they had gotten from the Auditor was to fill the form out and specify the savings for the month. So, this should reflect the amount of savings that were actually contributed for that month. This is actual savings. The savings that were indicated were actuals. Mr. Gresham asked Mr. Tanner about the salary savings of \$3,056 already happened. Mr. Tanner confirmed saying that that had happened that month. You will see the necessary reduction by office placeholder. What the Auditor did was took the general fund expenses for the department versus the total general fund expenses and then calculated a percentage of reduction based on loss of revenue and then gave the targets. Then to the right of

that is the reply from the office. So, the \$3,236 in the County Clerk's office is actual payroll savings. 95% was payroll, but it a conference got cancelled so that was added in. Ms. Kraft verified that that will be done monthly. Mr. Tanner confirmed saying that departments will get another one of these next month and she will ask for the amount of savings that we will be able to achieve for that month. Mr. Tanner said his will be relatively similar because he still has a vacant position. Departments had to indicate by line item the amount of savings. It is not a budget change though. We are not actually amending our own budget, we are just indicating the amount of savings that we were able to reduce based on the amount that you requested we reduce. Mr. Gresham said the reason he asked if this had been accomplished rather than in the future, taking the sheriff for example, there is a huge savings in postage. Does that mean that has already been accomplished this year? Or are they not going to spend it? Ms. Kraft said the intent is that it is to already have been accomplished, not to be done. Mr. Gresham said that 50% of it is in line items that have nothing to do with salary.

CLOSED SESSION None needed

NEXT MEETING - 8/3/2020

ADJOURNMENT

Motion to adjourn made by Ms. Kraft , seconded by Mr. Greenfield, and the meeting adjourned at 6:20 p.m.

Minutes submitted by Jeannie Durham, County Board Office