

**MACON COUNTY BOARD
FINANCE COMMITTEE MEETING**

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

February 1, 2021 5:15 P.M.

MEMBERS PRESENT

John Jackson, Chair
Jim Gresham
Greg Mattingley
Linda Little
Marcy Rood

Via Teleconference: None

MEMBERS ABSENT

Ryan Kreke
Helena Buckner

COUNTY PERSONNEL PRESENT

Jessie Smalley, HR
Mike Day, Coroner
Rocki Wilkerson, Workforce Investments
Carol Reed, Auditor's Office
Chief Deputy Adam Walter
Scott Reuter, State's Attorney
Kim Fowler, S of A
Pat Berter, Probation
Kevin Greenfield, County Board Chairman
Jeannie Durham, County Board Office

CALL TO ORDER

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

APPROVAL OF THE MINUTES FROM PRIOR MEETING

Ms. Little made a motion to approve minutes of the 1/4/2021 Finance Committee meeting, seconded by Mr. Mattingley, & roll call vote showed the motion carried 5-0

CLAIMS

Ms. Little made a motion to approve the past two month's claims, seconded by Mr. Gresham, and roll call vote showed the motion carried 5-0.

REPORTS

Audit Sub Committee –

Ms. Reed reported that the Audit Sub Committee would be meeting some time in the next month or so. The auditors have completed the County Office Building and are now out at the Health Department and Workforce.

Auditor –

Macon County Board Resolution Approving a Decrease in the Mileage Reimbursement Rate

Ms. Reed explained that the IRS rate has gone down from 57.5 cents per mile to 56 cents per mile. This is the second year it has decreased. It was 58 cents per mile and went down last year.

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

Macon County Board Omnibus Resolution Approving Budget Clean-Up for FY20

Ms. Reed explained that generally, at the end of the year, when departments go over in a line, but have funds left in other lines, the departments are not able to transfer between accounts, but it can be done via resolution. There were only 5 or 6 minor ones this year which is pretty good.

Ms. Little made a motion to forward on to the full board with recommendation to approve, seconded by Mr. Mattingley, and roll call vote showed the motion carried 5-0.

Macon County Board Resolution Approving Increase in Appropriations in the FY20 Coroner's Budget

Ms. Reed explained that this is to clean up the Coroner's budget. He usually brings in more revenue in his Coroner's fees lines than is budgeted and he many times has extra autopsy expenses that there is not enough budgeted for. So, this year, \$5,660 additional is needed. He has brought in \$16,000. He had a salary line over and autopsies were over as well. This is not uncommon to bring this to you at the end of each year.

Mr. Gresham asked about the salary line and how it went over. Ms. Reed explained that the Chief Deputy had retired and she had vacation payout. The new person was brought in, so there was double salaries for a couple of weeks. Mr. Day explained that the Chief Deputy had retired a little bit sooner than anticipated due to some family concerns. The autopsy overage was discussed between himself and the Auditor in October and they thought they were going to be fine, but with the violent crimes & child deaths that have presented themselves and with the Department of Corrections that keeps sending terminal inmates to Decatur / Macon County. We are obligated under State Statute to perform on any in custody deaths. They will get a bill. They will probably pay the bill. They have in the past. Chair Jackson commented that at least everything the Coroner has & does is transparent. Mr. Day said they try to do the best they can.

Mr. Gresham commented that Mr. Day does a great job and made a motion to forward on to the full board with recommendation to approve, seconded by Mr. Mattingley, and roll call vote showed the motion carried 5-0.

Ms. Reed reported that the Finance Committee had asked about a month or so ago about the two liquor license holders in the County. One of those was the DAV Club. They have sent statements about the losses they have incurred that we asked about. There is a statement for the 3 months ending June 30 showing losses of \$7,837 and one for the 3 month period ending December 31 showing losses of \$8,327. She asked what the Finance Committee wanted to do. Chair Jackson explained that the statements are through a 3rd party auditor and comes to about \$16,165.53 total loss from year to year.

Ms. Little asked if Ms. Reed had heard from the other business. Chairman Greenfield said he had been in there twice and has not been able to catch up to the owner. He said he would keep trying.

Ms. Reed was asked about the funds. She said the County had received \$610,000 for COVID related expenses. Some (\$21,000) has been shared with the ETSB & CIRDC. \$60,916 has been spent on equipment for the County. That is about 10% that has been spent so far. Some of that money could go to reimburse salaries and things from last year due to COVID. Ms. Reed was asked about guidelines for receiving and spending the money. Ms. Reed said the qualifying amount had to be proven as far as expenses incurred for Law Enforcement. She said the County had received the money due to our law enforcement expense. Part of that was already budgeted. This money has been held out separately. Law Enforcement salaries could be put in there, but you could put other things in there too. That would be up to the board as to how the money is used. \$610,000 was the total amount of the CURES Grant funding that the County was to receive.

Ms. Little said she was in favor of helping the DAV out as much as they can.

Ms. Reed explained that this was not on the agenda for tonight, so it cannot be voted on, but with direction, she could prepare one for their consideration.

Mr. Gresham asked if there are any other types of businesses that might need some help. He said it bothers him that it has not been publicized that there is money available, but on the other hand, the County needs it too. There are a lot of programs out there that these businesses could have applied for. Ms. Reed said the DAV had mentioned that they had applied for a PPE loan, but this would not affect that at all.

Chair Jackson asked for consensus to draw up a resolution to present to the board. Everyone agreed. Ms. Reed said she would take care of doing it.

Board of Review –

Ms. Fowler reported that the hearings would be wrapping up for the 2020 assessment appeals in the next couple of weeks. That is right on schedule with most years.

Supervisor of Assessments –

Ms. Fowler reported that they would be out delivering the 2021 Senior Freeze forms to various community businesses this week. Those forms are taken to most banks, credit unions, post offices, libraries and places like that that have walk in service that will accept them. That is done so the seniors will have a little more convenient place to pick them up. Once those are delivered, a public service announcement will be done so all seniors will know that they are available at those places, on the website and in the S of A office for their convenience.

Chair Jackson asked about the timeframe in getting things to the Treasurer's office as far as assessments for taxes. Ms. Fowler said that for the assessments for 2020, they have to have them turned in to the County Clerk's Office on or before March 15. That should be right on schedule as well.

GIS- no report

Treasurer

Macon County Board Resolution to Execute Deeds to Convey Property in which Taxes were Delinquent

Chair Jackson presented the resolution and made a motion to forward to the full board consent calendar with recommendation for approval, seconded by Ms. Little, and roll call vote showed the motion carried 5-0.

Citizen Remarks – No citizen’s remarks were submitted via email by the deadline for today’s meeting. No citizens were present that wanted to address the committee members.

Chairman Greenfield reported that he has received a letter from the Government Finance Auditor’s Association dated January 28, 2021.

He read from the letter, Dear Mr. Greenfield, We are pleased to notify you that your comprehensive annual financial report for the fiscal year ending November 30, 2019 qualifies for GFOA’s Certificate of Achievement for Excellence in financial reporting. The Certificate of Achievement is the highest form of recognition to a governmental county in financial reporting and its attainment represents a significant accomplishment by the government and its management. The Certificate of Achievement is awarded to a government. An Award of Financing Reports Achievements (AFRA) is also presented to the individual in the department designated by the Government who is primarily responsible for having earned the certificate. This award has been sent to the submitter as designated on the application. We hope that your example will encourage other government officials in their efforts to achieve and maintain appropriate standards of excellence in financial reporting. Sincerely, Director of Technology Services.

Chairman Greenfield commented that this award was awarded to our Auditor, Ms. Carol Reed. (applause) Mr. Gresham added that this has been numerous years in a row.

Chairman Greenfield continued, saying that most everyone is aware that the Treasurer has turned in his resignation effective 1/31/21. He said there were three people that expressed interest in the Treasurer’s Office and he had met with them today and told them that he and some of the other board members were tending to lean outside the office and bring someone new in, someone with new ideas, fresh eyes, fresh outlook and a new beginning for everybody. So, at the February meeting, Mr. Greenfield said he would be asking the board to approve John Jackson. He said he hopes everybody will be ok with that and he feels that John will do an excellent job.

Mr. Jackson said he looks forward to it and would appreciate support. It will be a different set of eyes and transparent with everything in the office if he gets it.

NEW BUSINESS – none

CLOSED SESSION None needed

NEXT MEETING - 3/1/2021

ADJOURNMENT

Motion to adjourn made and Chair Jackson adjourned the meeting at 5:35 p.m.

Minutes submitted by Jeannie Durham, County Board Office