

**MACON COUNTY BOARD  
FINANCE COMMITTEE MEETING**

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

**June 28, 2021 5:15 P.M.**

**MEMBERS PRESENT**

Kevin Greenfield, Chair  
Ryan Kreke  
Jim Gresham  
Greg Mattingley  
Linda Little  
Helena Buckner (@ 5:17 p.m.)

**MEMBERS ABSENT**

Marcy Rood

**COUNTY PERSONNEL PRESENT**

Sheriff Jim Root  
Scott Rueter, State's Attorney  
John Jackson, Treasurer  
Rocki Wilkerson, Workforce Investments  
Carol Reed, Auditor's Office  
Brandi Binkley, Health Department  
Kim Fowler, S of A  
Michelle Sanders, Public Defender  
Karl Coleman, County Board member  
Jessie Smalley, HR  
Jeannie Durham, County Board Office

**CALL TO ORDER**

The meeting was called to order by Chairman Greenfield at the Macon County Office Building.

**APPROVAL OF THE MINUTES FROM PRIOR MEETING**

Ms. Little made a motion to approve minutes of the 6/1/2021 Finance Committee meeting, seconded by Mr. Mattingley & the motion carried 5-0

**CLAIMS**

Ms. Little made a motion to approve the claims, seconded by Mr. Mattingley, and the motion carried 6-0.

***Discussion of late fees & interest on County credit cards***

Chairman Greenfield commented that apparently the bills are not being submitted on time. Ms. Reed added that there are a few that are consistently late and then there are others that by the time they get them to the 5<sup>th</sup> floor for approval and then they come down for payment, they are running close to being late sometimes. The ones that are chronically late can be taken care of by sending them back to them and tell them they need to pay the entire bill. What they are doing is paying current charges while there may be a balance coming forward that is not being picked up. That can be taken care of, but the timing can sometimes be tight. Chairman Greenfield asked what would need to be done to expedite that to help the Auditor's office. Ms. Reed said that while she would like for the committee to do the review and sign off on them, but if it would save time, that step could be eliminated or just be more vigilant about getting people to get them turned in. She said she likes that they are reviewed and somebody from the committee signs off on them. Chairman Greenfield said that is how he catches things like late fees. Ms. Reed agreed that if the bills just came straight to the Auditor's office for payment,

that probably would not be seen. She said that she felt that if they send them back when they are not paying the entire balance, it would take care of some of it. Chairman Greenfield said that late fees on credit cards have no reason.

Mr. Gresham asked if there might be some other way to handle this. While he know they like to have a review, but he asked the Auditor if she reviewed them. Ms. Reed said they are reviewed after the checks are prepared and actually before the check is cut to see if there is enough money in the line to pay them.

Ms. Little asked if there would be time between the time the department gets the bill and the late date. She asked if they are just sitting on them. Ms. Reed said that if they wait a week before it comes over and then it has to go through the approval process, timing gets short. She said she would like to strongly encourage that they be more vigilant. She said they could send out an email to the departments explaining what is going on.

Mr. Jackson said he had discussed this with the Auditor earlier today and wondered if the bill could be paid and then the review be done because you can always go back and correct the exceptions. The credit card bill is due when its due. You can still deal with the problem 30 days later. Ms. Reed said that sometimes people only code their new purchases because they don't see that there is a back balance from the previous month due to interest or something. So, then it goes another month and takes a while to catch up to it.

Ms. Little said that at this point, she would like to encourage prompter payment of the bills and hope it helps with this problem. More steps can be taken later if needed.

Chairman Greenfield asked about the deadlines for turning them in. Ms. Reed said that checks are cut on Thursday morning. Tuesday is best. Chairman Greenfield clarified that departments would have Monday to turn them in to the Board Office and Oversight Committee Chairs would have Tuesday morning to approve. Ms. Little explained that they all know when they need to come in and approve, but the problem sounds like it is that the departments are not getting them turned in for review until maybe a week after they actually receive it. That is how the payment dates are being missed. Ms. Reed said she would send an email telling the departments that they need to have invoices in by the close of business on Monday, the oversight committee chairs will have until noon on Tuesday to approve.

## **REPORTS**

### **Audit Sub Committee –**

Ms. Reed reported that the audit is almost done. She will have it by June 30, which is Wednesday. A meeting of the Audit Sub-committee will be called to go over any findings with Cathy Mansur of MCK. The Audit Sub-Committee is composed of the Chair and Vice Chair of Finance. Chairman Greenfield said he would like to see a democrat on the committee as well. Ms. Buckner said she is currently working from home so it may work out for her. Mr. Greenfield suggested sending Dr. Zimmerman an email.

### **Auditor –**

Ms. Reed reported that they are ready to start budgets for next year. There will be a letter going out the first part of July.

Mr. Gresham asked if they could be provided with an up to date financial statement through June. He said he would like to see it line by line. Ms. Reed said they are nearly finished with May and they would be provided one.

There are some Sheriff bank accounts, since there was a change in leadership, that will have a mini-audit done on them just to make sure the reconciliations are done and Sheriff Root will have a clean slate.

### **Board of Review – No Report.**

It is that slow, transitional period

### **GIS - No Report**

### **Supervisor of Assessments –**

Ms. Fowler reported that they are currently waiting on two townships (Austin & Illini) to turn in their 2021 assessor books. Those were due June 15. As soon as those books come in, their evaluation can be completed. The rest were all turned in on time. She said they would reach out again before the end of the week to see where they are with that. Chairman Greenfield asked if both of the townships have the same assessor. Ms. Fowler confirmed that yes, it is the same person. Ms. Little asked if there are any consequences for being late. Ms. Fowler explained that there are. Once the local resources are exhausted, the sheriff can collect the books which is in the Statute. She said they try to exhaust all other efforts before doing that.

### **Treasurer –**

#### ***Macon County Board Resolution Approving Additional Appropriation in the Treasurer's Office FY2021 General Fund Budget***

Mr. Jackson explained that with the current staff, even using the Deputy Collector and the Treasurer, they cannot reconcile. It can't be done in 10 hours a day. The 48 hour deadline can be met, but if there is one hiccup, you're in trouble. There is a retirement coming up, possibly even before the collection season is over and Mr. Jackson said he would like to have someone in place so they can offset this in the future with probably some part time in lieu. Mr. Mattingley asked if he was asking for a full time position. Mr. Jackson confirmed.

He said he wanted to give an update of where the collections are. Year to date last year, they were at \$67 million and year to date for this year, they are at \$89 million. That is a \$21 million delta. As of tomorrow, they will have all of the mail done and everything at the bank. Ms. Little asked if having a well trained person in this position would help to reduce the amount of extra help needed in the future. Mr. Jackson said that extra help would be the same. Right now, even with the extra help and himself, processing about \$3 million a day through the entire collection process, you cannot reconcile, but , yes, it could help reduce some of the part time in the future. Mr. Mattingley asked, if with the retirement and the anticipated hiring, considering seniority,

would there be a savings. Mr. Jackson said that could occur at the next step. This one will be a collections. The other position could be different, by far.

Mr. Mattingley made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Gresham and the motion carried 6-0

Chairman Greenfield commented that he has spent more time in the Treasurer's Office in the last 6 months than he has in the last 10 years and Mr. Jackson is always in there early and he is always working which is something we have not seen. Mr. Jackson gave kudos to his team saying they are phenomenal, all of them. They are a great bunch of people.

Ms. Little asked what the impact to the actual 20-21 budget would be. Mr. Jackson said the figures on the resolution reflect benefits and all for a year. It would be half that for this year.

### **NEW BUSINESS –**

#### **Sheriff's Department**

#### ***Macon County Board Resolution Granting Permission to Dispose of Surplus Equipment***

Sheriff Root explained that Piatt County has a K9 unit cage that we need and so are trading a heat sensor for it. We are paying less for the equipment than what we are trading, so it is a good deal for us.

Mr. Mattingley made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Little and the motion carried 6-0

#### ***Macon County Board Resolution Approving a Labor Agreement between Macon County and the Illinois Fraternal Order of Police Labor Council on Behalf of the Macon County Sheriff's Deputies***

Sheriff Root explained that the union had negotiated the contract with the negotiations committee. It comes to 2.75% increase each year over the 3 year contract. It is retro-active to December, 2020.

Ms. Little asked if the money is in the budget. Sheriff Root said he had not been a part of that process and so would have to take a look at that. Chairman Greenfield said they're good.

Mr. Kreke made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Mattingley and the motion carried 6-0

#### **Health Department**

#### ***Macon County Board Resolution Approving Increase in Appropriations in the FY21 Health Fund Budget for COVID-19 Contact Tracing***

Ms. Binkley explained that this is a grant they have had for quite some time, but were notified that an additional \$800,000 would be received from the state. The grant is also extended from the original date of May 31 to December 31.

A portion of this grant was included in the FY21 budget during the annual budget preparation and approval. That amount needs to be adjusted for unspent funds in FY20 rolled into FY21 and also include the additional \$800,000 that was received.

Some of the expenses, this is one that has paid for staffing. They have been able to use this to get the new phone system and will be able to use to get the electronic medical records. Both the phone system and electronic medical records had been approved to be spent out of the Health Fund Budget, but now they will be able to pay for them through this Contact Tracing Grant. That will help keep the reserve in place in case any other type of emergency arises.

Funding is to augment ongoing contact tracing program. Funding will support building capacity (competency, training, human resources for key roles identified, literacy and interpretation services), responding to outbreaks in congregate settings, facilities and community and performing necessary interventions (case investigation and contact tracing), collaborating and providing for resource coordination (food, housing, alternative housing, medicine, social services, etc.), having surge support for call centers and follow-up, payment of overtime for necessary employee shifts, promoting testing among vulnerable populations that experience health disparities, ensuring health equity and addressing community and regional approaches for successful sustainability of local contact tracing programs.

Chairman Greenfield asked, if when they have things in a line, if their board can move it from line to line or if she can move it or what. If you run out of money in one line, can you take money out of another line? Ms. Binkley said it depends on what line item it is. There are some differences in the overall budget, such as increasing staffing without having a vote associated with that, but when it comes to the actual grant with the state, which is the actual funder for these two particular grants, they are able to move them. She said they do have to get permission for some of it. Usually, if they are moving from one line item to another, permission would be obtained from the state. All of this has already been approved by the State – these amounts in the grant and the ask for additional funding. She said they did get approval for all of that. When they are talking about things outside of staffing like phone systems and electronic medical records, which may seem outside the box from Contact Tracing, approval has already been given for all of that. If they would have to significantly decrease the amount being paid for staffing and increase the amount that was being paid out for supplies, which is something they are looking at doing with the Mass Vaccination Grant right now, that is something that a budget line item transfer approval would be needed for within the system the state uses. Approval for that would be needed before they would be able to actually bill for it.

Mr. Greenfield referred to line item 5108 where the original was \$210,000, then it went to \$663,00 and then to \$873,000 and asked what that was. Ms. Binkley explained that a lot of it is the additional \$800,000 that they had just found out that they had received after being asked if they would need additional funding. She said they did not have a lot of funding left in that grant and they knew that if they had to continue to staff the entire operation with the expectations from the state through December 31, most of that \$800,000 would have to go to staffing. She said that the numbers have been very low lately, so they are making some changes with staffing and how many hours people will work which is fortunate because we are not in the same situation of despair that we were in for so long. But, also, the fact that we just got more

money for it and now we are decreasing our staffing needs does not align. But, if there are more cases, especially as we come into the fall and the season where people are maybe spreading more germs or are in indoors more and kids get back in school, we are trying to keep all of the staff trained and prepared as possible while working minimal hours and costing minimal salary dollars. So, if there is a surge or spike, especially when we get into the fall, we are already prepared for that and there is less than a 24 hour turn around. She said she did not know whether it would end up going to the full \$873,000 mark with the way cases are now, but that is the way it was budgeted because that is why more money was asked for – to basically take care of staffing expectations.

Mr. Greenfield said that in EEHW, Ms. Binkley had said she did not anticipate using the full \$420,000 in overtime. Ms. Binkley said that in EEHW, he had asked about the Mass Vaccination Grant that had the \$78,250 and if her expectation was that they would spend all of that. She said she cannot predict 100%, but she feels fairly confident that they will not use all of that. That number in the Mass Vaccination Grant does include part of what has been paid out, but with smaller numbers, there will not be people working the same amount of hours. A lot of people that were paid out were paid straight flex time not overtime time and a half. So, now there is not only a staff that can help share the load, but there is not nearly the demand that they had on them in 2020. She said she could not say that there is going to be a lot of overtime moving forward, but it is nothing like they were going through in 2020. For the \$420,000, she said she does not think they will use the entire amount, but right now they are at about \$260,000 or \$270,000 and if you combine those two, she said she does not think they will, but cannot be 100% certainty because it depends on what happens. The good thing is that any of that flex time and overtime that would have to be paid out is, at this time for anyone that has been working on these two grants can be paid for with this funding.

Ms. Little made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Gresham and the motion carried 6-0

***Macon County Board Resolution Approving Increase in Appropriations in the FY21 Health Fund Budget for Mass Vaccination Grant***

Ms. Binkley explained that anything that has to do with mass vaccination and the associated costs are covered. One of the biggest costs in this grant has been the staffing. The COVID vaccination comes free. Another one of the biggest expenses has been supplies that would be needed in addition to the ancillary supplies that are already received with the shipments. Other things would be rental of a room or signage, etc.

The COVID-19 Mass Vaccination Grant Program is an integral part of the State's response to the ongoing COVID-19 pandemic. This grant program will help prevent further spread and transmission of COVID-19 through mass vaccination efforts within local communities. The funds from this program will help defray costs associated with the administration of the COVID-19 vaccine as well as relieve some financial burden from local health departments already strained financially from responding to the COVID-19 pandemic

The grant award was for \$315,000. Grant revenue lists Medicare, Medicaid and Insurance and allows for billing vaccine administration fees. That is not to a person. A person can be vaccinated for free at the Health Department, but if they have Medicare, Medicaid or insurance, it can be billed an administration fee. The reason the Health Care entities would choose to do that is because if this \$315,000 runs out, that is a way to bring in revenue to help support the staffing as the State expectations continue. Figures are estimated to the best of their ability. It is hard to estimate that because right now vaccine demand is lower, but when the under 12 year old population is approved and school is back in session, there may be another surge of children needing vaccinated. That, & staff time, will fluctuate, but estimate figures were done to the best of their ability.

One other approved expense was for sheriff deputies. At the beginning of vaccination time, it was dangerous with people getting threats and attacked. This is no longer being done.

Ms. Little made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Gresham and the motion carried 6-0

### **Public Defender**

#### ***Macon County Board Resolution Amending the Public Defender's FY2021 Budget for the Payment of an Expert Witness Evaluation***

Ms. Sanders explained that they are requesting \$2,917.50 to pay Dr. Terry Killian who performed a psychiatric examination on a client on an insanity case.

Mr. Gresham made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Mattingley and the motion carried 6-0

### **Citizen Remarks –**

Chairman Greenfield introduced ISACO ( Illinois State Association of Counties) representatives, Mr. Joe McCoy & Ms. Susanne Hart

Mr. McCoy introduced himself as the Executive Director and said the reason they are there is to ask for the County's support and consideration of membership in the organization.

ISACO was created in 2018 to provide support services to counties as well as to provide a very robust legislative advocacy program for counties, principally to protect county revenues and to help maintain the cost structure to keep additional state costs from being imposed through unfunded state mandates. There are always a lot of those and a principle component of the advocacy program is combatting those unfunded state mandates so you don't have to absorb them into your budgets.

He said they began in 2018 with 11 members and are now up to 29 members out of the 102 counties. Over 80% of the State's population resides within the ISACO member counties. Growth has been good, especially when considering a year of dealing with the pandemic. He said he describes ISACO as one of the best bargains you'll ever come across because there are members from throughout the state as well as funding coming in through the strategic partners.

They are able to provide legislative advocacy services for a fraction of the costs it would be with contract lobbyists who cost anywhere from \$40,000 to \$60,000 a year. Based on the dues formula, the total cost for Macon County is \$4,841. Because the year is half over, the prorated cost would be 50% of that.

Right now, they principally provide the legislative advocacy program, but are also beginning to get into training and education. Now that the pandemic is over, they are doing networking opportunities to connect county officials with their peers from throughout the state to share information. That is very valuable. Mr. McCoy said his background prior to being the Executive Director of ISACO was with the Illinois Municipal League where he served as the Legislative Director for a number of years. When they were looking for an Executive Director, they said they wanted to create an Association of Counties that was just like the Illinois Municipal League because County Government has not had that. The Illinois Municipal League is over 100 years old and they've been providing pretty strong services for Mayors and City Councils. Counties want that type of organization for County Government and their officials.

ISACO is located in Springfield and has a staff of 3 in the office. There are two different contractual lobbying firms that are contracted with for a total of 4 lobbyists. Mr. McCoy said he is also a registered lobbyist which makes 5 lobbyists. He said they also do federal lobbying. Two top priority issues which they were successful on this past year were being able, with strategic partners, to prevent a cut to the local government distributor fund which is the percentage of the income tax share that the state provides to counties and municipalities. The second issue they worked on, and were largely the reason why the Omnibus Election Bill the Governor signed into law, which was SB825. That bill had a provision that pushed back the dates for County Boards to present reapportionment maps to the end of December. The reason being is that the members approached ISACO and said they had this problem where, because of the existing deadlines, they could not use the federal census data. ISACO was able to prevail upon the Illinois General Assembly to move those dates back. Between that and protecting your income tax share revenue, they had a very successful session. That is what they are there to do. They want to combat unfunded state mandates and protect County revenue sources as well as a myriad of other services such as networking and training opportunities.

The ISACO is the official state feeder organization for the National Association of Counties (NACO). They connect Illinois County Officials with other County Officials throughout the State through the association. It has been a tremendous partnership. They are a top rate organization and between NACO & ISACO, we've got you covered.

The organization is a not for profit 501C4 association, strictly non partisan in what they do. The by-laws are specifically written so that they can only become involved in legislative issues that impact county operations.

Chairman Greenfield commented that when he was Mayor, the Illinois Municipal League was very effective. They did a great job and it would be nice to have a County organization that was as effective as the Municipal League.



Mr. Gresham asked if we are presently paying dues to any organizations. Chairman Greenfield said we belong to IACBM and UCCI. If we go to the UCCI meetings, they reimburse us.

Ms. Little asked if this is better than those organizations. Mr. McCoy explained that both of these other two associations primarily revolve around risk management and offer some other services. ISACO does not have a Risk Management Pool, so that is not the primary focus. The primary focus is legislation and networking. Each of those organizations do what they've chosen to do very well, but ISACO is far more focused on legislative representation in Springfield and Washington DC.

Ms. Little asked how many counties they currently have as members and if it is a pretty wide representation of the state. Mr. McCoy said 29 and there are counties in each region of the state. It is truly a state wide association even though they don't yet have 102 counties. The objective, someday, is to have 102.

Ms. Hart commented that it was interesting about what was said about the other counties. She said she comes from Will County where she sat on the board for 8 years and was very much involved. She said Will County was involved with different organizations. NACO was probably the most effective. She said she would go to Springfield and lobby for not only Will County, but for counties in general. We did not have a voice. It seemed like everyone knew where the municipalities were, but the counties did not even though we did have a lobbyist. So they kind of knew where Will stood, but not the rest. So, going in and working with the other counties and other associations and figuring out how counties could have a voice. She said she was a part of hiring Mr. McCoy and getting the organization off the ground. It is so wonderful now because she hears from legislators that say, it's amazing. We now know where counties stand. It makes such a difference when you hear about everything that is going on in Springfield. She said she is no longer with Will County. It was just a natural recourse for her to go and keep that passion and energy and stand with ISACO. Three years and its already amazing.

Mr. Gresham asked about the committee that was formed to handle how the COVID money was going to be handled. Ms. Reed said they had met on June 15. Four board members, Mr. Holman, Ms. Kraft, Mr. Greenfield, & Ms. Rood, met with them. The \$10 million already received is sitting in the bank in a special fund. It is still in the discussion stages as to what the priority things are. Something will be brought to O&P next time as far as a general plan or a plan to hire an Administrator for these funds. There is a lot involved and the group is slowly starting to make some progress but nothing has been decided as far as to what to spend it on. There are some ideas that they would like to move forward with. Mr. Gresham said they had not been told who was on the committee and he had just wondered where they were with it. Ms. Reed said it could be structured however they want. Chairman Greenfield asked Ms. Smalley about a questionnaire that she had been asked to send out and whether she had sent it to board members as well. Ms. Smalley said she thought so. Mr. Greenfield said it should have gone out to all the board members asking their input as well. Ms. Reed said that was early on.

Chairman Greenfield asked where they were on getting input back. Ms. Reed said that Ms. Smalley kind of summarized it for the June 15 meeting. Ms. Smalley said she had given copies

to everybody and has now confirmed that she did include all board members on it, but it was some time ago prior to the first meeting. Mr. Gresham said it might be a good time to follow up. The next meeting is July 15.

**CLOSED SESSION** *None needed*

**NEXT MEETING** - 8/2/2021

**ADJOURNMENT**

Motion to adjourn made by Ms. Little & seconded by Mr. Gresham and the meeting was adjourned at 6 p.m.

Minutes submitted by Jeannie Durham, County Board Office