

**PROCEEDINGS
OF THE
MACON COUNTY BOARD**

APRIL 16, 2020

SPECIAL MEETING

**Kevin Greenfield
Chairman**

**Josh Tanner
Clerk**

The Chairman called the Special Board Meeting to order at 6:00 p.m. with the State's Attorney present.

The Roll Call showed the following members present at the meeting: Mr. Greenfield, Mr. Jackson and Mrs. Kraft. The following members were present via tele-presence: Mr. Bird, Mr. Brown, Ms. Buckner, Mrs. Dawson, Mr. Drobisch, Mr. Gresham, Mr. Hogan, Mr. Holman, Ms. Joy, Mrs. Little, Mr. Mattingley, Mr. Noland, Ms. Rood, Mr. Smith, Mrs. Taylor, Dr. Zimmerman.

Mr. Mike Baggett: Mr. Baggett stated his name and said he was saying that to indicate that was the way everyone should begin speaking because of the phone call nature. He reminded all board members that before they speak they need to identify themselves so we could accurately record in the minutes who is speaking. The conversation is being recorded. However, it will make things a lot easier if we all remember to identify ourselves. Mr. Baggett said if a person fails to identify themselves, he might step in and step over and cross talk with them to stop them from speaking until they identify themselves. So, they may have to repeat themselves. This is going to be an interesting and difficult process, but we will get through it. He also advised the board that with respect to speaking we will need to be more on top of making sure that board members who have the floor are the only board members speaking. Please identify yourselves and ask to speak, be recognized by the chair before you begin talking. That way we don't have multiple board members trying to talk over each other when we get to the discussion item on the agenda. Mr. Baggett said he would note for the board that for anyone who might have been listening in on the Finance Committee hearing earlier, the chairman has indicated and will advise that all agenda items with the exception of the last agenda item regarding discussion of the final action regarding staffing adjustments to accommodate shortcomings in the Macon County FY20 budget due to COVID-19 will be pulled. One exception to that he believes is with respect to.... He said someone would have to help. Mr. Baggett apologized and said that would be the only agenda item addressed tonight. All other matters on the agenda will be heard at a later, either special or regular county board meeting, but as they pertain to regular business they are going to be pulled tonight so the board could focus on the one item in new business. He also advised the board that earlier today the Chairman of the County Board did proclaim a State of Disaster in Macon County. This was pursuant to his authority under the Illinois Emergency Management Agency Act. That proclamation of disaster is effective today and is effective for 7 days from today's date and can be extended only by action of the full county board. If it is not extended within 7 days of today's date it will expire by its own terms. A copy of that proclamation will be posted on the Macon County website for anyone to review. He believes that will happen later tonight.

Mr. Greenfield: Mr. Greenfield asked Mr. Jackson to give the full board some background on what has happened and especially in the Finance meeting. We will try to bring them up to speed as best we can.

Mr. Jackson: Mr. Jackson said if they were not involved in the earlier meeting they are discussing the present shortcoming of cash at the county. At this point in time we think

we are good until the end of May to make payroll. Mr. Jackson said beyond that they will be in a deficit to where.... He asked Carol if beyond that she could even speculate who could get paid.

Carol Reed: Mrs. Reed said she believed they would have to borrow money.

Mr. Jackson: Mr. Jackson said they are faced with a run to the end of May or take steps now to mitigate. There has been a lot of speculation where it has been mandated that they are going to cut 50%. It is not. They have asked the officeholders to make suggestions as to what they could bring. Actually there are some departments now that are working at half-staff, with half the staff at home being paid. He thought they would get out in front of this and at least bring it up for discussion.

Mr. Greenfield: Mr. Greenfield said obviously this is in no way shape or form a decision that the chair wants to make by himself. It is a decision that needs to be made by all of us and that is why this discussion is taking place. He assured them that there is nothing fun about this decision at all. Unfortunately, all of the easy decisions have already been made. All we face now are hard decisions. The county's finances are currently about 85%, payroll. That is our expenditures. We are anticipating, before this fiscal year even started we were looking at between a \$700,000 and \$800,000 deficit. Because of this virus, which is no one's fault. No one is to blame, but because of this they are all quarantined to home or pretty much they are all staying home. Therefore, there is not a lot of business being generated throughout the county or throughout the state even. Therefore, our sale's tax numbers are going to tank. Right now we don't know exactly where that is going to be because we are two months behind on sale's tax numbers. But, as the chairman said, we currently have half of our staff that are at home being paid. He does not believe they can continue for that to happen. There are so many variables and we just don't know what they are. We don't know when the governor is going to lift the moratorium where people can go back to work or business as usual. A lot of people think it will be April 30th. Some people think May 31st. Some people think way past then. We don't know. So, some of the questions that you might be looking for answers for, we don't have the answers ourselves. When he was notified by Mrs. Reed, at that point in time she didn't think we could make payroll up to approximately May 8th. He didn't know what had changed, but asked if she thought they could make it until the end of May.

Mrs. Reed: Mrs. Reed said they could definitely make it until the end of May. They have had more collections come in.

Mr. Greenfield: Mr. Greenfield said one revenue shortage we will obviously have is fees and fines collected by the court system. That is also one of our sources of revenue. Sales tax is one of the bigger ones, and as Mr. Mattingley suggested in the finance meeting, the property taxes. We don't know yet who is going to pay their bill and who won't pay their bill. We don't know if the governor will extend the date on that or whether he can legally do that. Again, those are questions we don't have the answers to. We do know for a fact that our expenditures are 85% of our payroll. Anyone who has followed this virus at

home or on TV know the shortfall that governments are going to face. Currently, if our employees are laid-off or furloughed, whatever you want to call it, they have the opportunity to draw an extra \$600.00 a week.

Mr. Baggett: Mr. Baggett asked any members not currently speaking to remember to mute their phones.

Mr. Greenfield: Mr. Greenfield said each one of the employees can draw an extra \$600.00 a week for unemployment. That is currently through the end of July. They don't know if the federal government will extend those circumstances past that, which is another question we don't know the answer to. Mr. Greenfield said it seems only feasible to him that they act now, accordingly even if it is for a short period of time. They can always bring their people back. He said without question they are going to experience a shortfall like he thinks they have never seen before. Mr. Greenfield said he knows some of them were worrying about employees possibly leaving and other people hiring them. He saw in the paper today where the State of Illinois is expecting a 5 to 6-billion-dollar shortfall themselves. He talked with Senator Rose and Congressman Davis today on the phone. None of them and he repeated, none of them, see any money in the near future coming our way. With that being said, we can almost guarantee that we are going to be in for a very large deficit. Now, will cutting 50% of the employees fix our problem? The answer is no. But, currently the courthouse is closed. The county building is closed and the sheriff is approximately 55% on calls. They are behind on calls from where they were last year. With that, he believes now is the time to make some cuts. Again, we can always bring them back. He doesn't know of any county, city or anybody that is not going to be in the same shape we are already in. Some are acting faster than others. So be it. Mr. Greenfield believes that sitting back waiting to see what happens is not a good idea, but that is an option the board can take. He doesn't believe that right now borrowing money is a good idea. Borrowing money is only going to add to our deficit, which we already have. Mr. Greenfield said in his opinion it is a benefit to our employees for them to be able to get that extra \$600.00 on unemployment. It is to their benefit that we do it now. No one wants to do this and no one likes doing it. But, he could assure them that it is coming. He said they could kick this can down the road or they can try to act on it now to try and make it less painful, or they could wait and take the "let's see what happens approach". That is entirely up to the board. He said, but make no mistake it is coming.

Mr. Gresham: Mr. Gresham asked the auditor if the projection to the end of May is based on cash on hand or anticipated receipts.

Mrs. Reed: Mrs. Reed said that is based on cash on hand. Anticipated receipts will continue to come in, but won't be enough to cover everything if the sales tax goes down and the other collections don't come in.

Mr. Gresham: Mr. Gresham said, so we do anticipate some money coming in. Mrs. Reed said yes. Mr. Gresham said Mr. Baggett did a very good job explaining to the

Finance Committee the difference between furlough and lay-offs. He asked if Mr. Baggett could repeat that for the rest of the board.

Mr. Baggett: Mr. Baggett said they have done some legal research on this and what has been proposed, put out to the board and been discussed up to this point, has been called a furlough. But, the board needs to be aware of the fact that calling it a furlough does not necessarily make it a furlough. A furlough, by definition, is for a definite period of time. What has been proposed and discussed up to this point is for an indefinite period of time. We do not know how long a furlough would last, or at least that is not what has been discussed to this point. If an employee is furloughed, they will be eligible to draw unemployment. They will be eligible to obtain insurance through COBRA, which means they would be responsible for paying 100% of their premiums, but they will be able to remain insured if they chose to pay 100% of their premiums. If they are furloughed, they would be told they would be relieved of duty for some definite period of time and recalled at the end of the furlough period. They would not be able to use their accrued leave time, whether that is vacation or comp time, in order to be compensated during the furlough period. Again, a furlough has to be definite by definition. Calling it a furlough doesn't make it a furlough. As it has currently been proposed and is being discussed, this would be an indefinite period of time. It could be anywhere between a couple of weeks or could be a couple of months, or longer than that. If so, that constitutes by law, a layoff. A layoff is a termination of employment. A layoff would also make a former employee eligible to draw unemployment. They could obtain health insurance through COBRA in accordance with the COBRA statutes. They would not be necessarily guaranteed their jobs at the, or guaranteed the right to be recalled. But, that would be the anticipation as it has been discussed up to this point. The key difference here besides the length of time is that in the event of a layoff any employees that are laid-off would be entitled to a payout of their accrued leave time. So, if they have 2 weeks, 4 weeks or more of leave, we would have to pay that to them and we would have to do it on their next paycheck, which would be their last paycheck. We could ask the employee to bank that leave time in anticipation of being recalled at some later date. But, it would be the employee's sole discretion whether or not to exercise that right. If they chose to take the payout and accept the termination of employment, they would be entitled to it and we would have no choice but to pay it out to them, which may not help with the current cash flow situation the county is facing, and he guessed the entire reason for this discussion. But, it would be the employee's choice. He thought he covered everything he did in finance. He said Mr. Ed Flynn was at the meeting if they had questions. He asked Mr. Flynn if there was anything he left out. Mr. Flynn responded that it was perfect.

Mrs. Dawson: Mrs. Dawson said Mr. Baggett stated that a lay-off is a termination of employment.

Mr. Baggett: Mr. Baggett said that is correct.

Mrs. Dawson said she has been laid-off before but it was not a termination. She had recall rights.

Mr. Baggett: Mr. Baggett said he assumed she had a collective bargaining right to be recalled at the end of a layoff. That would certainly apply to the county employees who are members of collective bargaining units. He said what he believes has been proposed and is anticipated in this discussion is that employees would be recalled at some point in the future. But, by law, a lay-off is a termination of employment. There may be contractual recall rights depending on a particular employee's membership in a union. In the absence of that kind of union membership, then an employee would not necessarily have a right to be recalled. Again, he did not think it was the anticipation or intent of the board to lay anyone off with no expectation of recall. He hoped that addressed her question.

Mr. Holman: Mr. Holman said that Mr. Baggett had made a demarcation between furlough and layoff. He asked if a furlough entitles an individual to draw their benefits up and to the point of a layoff. He knew they were talking about different, there were some under collective bargaining and some probably don't have collective bargaining. There may be variations within the collective bargaining. He asked if their health care benefits extend until such time as a determination is made as to whether they are going to be kept or not.

Mr. Baggett: Mr. Baggett said if he was understanding the question, whether an employee is furloughed or laid-off they would have the option of maintaining their health insurance through COBRA. In both situations it would be through COBRA, so they would be responsible for paying 100% of their premiums. They county would not be responsible for paying any of their premiums. They would still have health insurance, but only if they chose to go through COBRA. That is in both the situation of a furlough or lay-off.

Mr. Holman: Mr. Holman asked if that was for all employees whether they are contractual or non-contractual employees. It happens day 1. There is no extension of that health benefit into the lay-off period, for example a month or two months?

Mr. Baggett: Mr. Baggett said he was going to let Mr. Flynn answer the question.

Mr. Flynn: Mr. Flynn said a furlough can be done in many different ways. But, Mike is correct in his definition and distinction between a furlough and a lay-off. A lay-off is easy to explain that there is a break in the employment relationship, so their employment has been terminated. In a furlough, the type of furlough that is being discussed, the employee would most likely be seeking their health insurance coverage through COBRA. There are options; and one of the options would be that their compensation has been terminated during a furlough, but they could still remain in the health plan under the 75/25 percent split that is the ratio the employee and employer pay to maintain health insurance. So, that is one of the options the board could consider if you opt for a furlough and by furlough he meant a definitive period of time in which the employee will not be compensated. Then if you chose to extend the health insurance you could extend it under a 75/25 percent ratio.

Mr. Greenfield: Mr. Greenfield asked Mrs. Reed to tell the board what the cost of the payroll is per pay period and the cost of insurance is per pay period.

Mrs. Reed: Mrs. Rees said the cost of the payroll to the General Fund each pay period, which is every two weeks is \$508,000. Approximately, the total payroll runs around \$875,000. So, the majority of payroll is from the General Fund. The insurance costs from the Blue Cross/Blue Shield numbers are: The full monthly premium for a single person is \$725.00 and it varies up to family coverage which is \$2019.00 a month, for the 100%. So people right now are paying 25% of that.

Mr. Greenfield: Mr. Greenfield asked what the county's cost is for insurance per pay period for insurance.

Mr. Jackson: Mr. Jackson said \$375,000.

Mr. Greenfield: Mr. Greenfield said the county's actual costs per pay period is around \$900,000. He asked if that was correct.

Mr. Jackson: Mr. Jackson said \$1,300,000.

Mrs. Reed: Mrs. Reed said with the payroll and...

Mr. Jackson: Mr. Jackson said all in.

Mrs. Reed: Mrs. Reed said yes with the payroll and the... yes all in.

Mr. Greenfield: Mr. Greenfield asked again how much the payroll for wages and the insurance is per pay period.

Mrs. Reed: Mrs. Rees asked if he was talking for the General Fund only or the whole county.

Mr. Greenfield: Mr. Greenfield said however she wanted to break it down.

Mrs. Reed: Mrs. Reed said they are right when they say \$1,300,000. We are paying the total payroll of about \$875,000 and then insurance \$375,000 is what the county pays. So, our total cost is like \$1,200,000 to \$1,300,000 each payroll.

Mr. Bird: Mr. Bird asked if they had looked at any other options up to this point other than what they were talking about right now of laying people off.

Mr. Greenfield: Mr. Greenfield said the county's payroll is 85% of their expenses. He asked what Mr. Bird was referring to.

Mr. Bird: Mr. Bird said he wanted to know if there were any other options other than just this drastic measure they are faced with after just 48 hours of notice. That is what he was wanting to know. What other options have they looked at?

Mr. Jackson: Mr. Jackson said they have discussed selling this building. They have talked to potential buyers and then moving everything over to the other building.

Mr. Bird: Mr. Bird said he did not hear the answer because of the noise. (Someone else on the phone line was speaking)

Mr. Jackson: Mr. Jackson said they have discussed selling the building we are in now and short of that there is not....

Mr. Bird: Mr. Bird asked if we do furlough people, will we be able to call those people back off of that early, or not?

Mr. Greenfield: Mr. Greenfield said yes we can.

Mr. Bird: Mr. Bird said there was just a comment made about the sheriff's office and the number of calls being down. Is that because the deputies on patrol have been pulled back for safety reasons or is there a definite reason why those calls and numbers are down?

Mr. Greenfield: Mr. Greenfield said he is sure that is part of it because they have let prisoners currently in the jail go and they were given notices to appear. The Department of Corrections will no longer take any of our prisoners. They have tried to minimize the jail as much as possible to try and stop the possibility of the virus coming to our jail. If that happens, God help us. Mr. Greenfield said he is sure that is part of the reason the numbers are down. He is sure a lot of the numbers are down because people have been inside. They have been asked to stay inside by the governor. One thing they may want to look at is furloughing people until the governor lifts all restrictions, obviously that is an option. Today is just a discussion that needs to be had and with calm minds maybe they could come up with a solution today that will help at least get the ball rolling.

Mr. Bird: Mr. Bird said there was a discussion earlier about property taxes being delayed. He asked if there has been any talk from the state on whether that is going to be a possibility or not.

Mr. Tanner: Mr. Tanner said there has been some talk of some legislation. There are some counties that are using some provisions of the property tax code right now to defer some of their payments, but that is being done at a county by county level. The legislature is obviously not in session so there is nothing official.

Mr. Bird: Mr. Bird said that was all the questions he had at that time and thanked them for the opportunity.

Mr. Jackson: Mr. Jackson said that Carol is also exploring the option and has gotten a hold of banks getting information on leveraging against the incoming taxes at 85%. They are looking at that now to where you would pull them in no matter what.

Mr. Bird: Mr. Bird thanked him. He said he thinks it is going to be pretty difficult to make a calm rational decision on this at this point without some time to investigate that and maybe bridge this gap for just a little bit so we can really come up with a solution that works for everybody.

Ms. Buckner: Ms. Buckner said Mrs. Reed has said there was enough money until the end of May. She asked if that was correct. Mrs. Reed affirmed. Ms. Buckner asked if there is an option where they could just hold off and then the workers that are going to be furloughed we could assist because COBRA is fairly expensive. Ms. Buckner asked if that could be an option if they could hold off.

Mrs. Reed: Mrs. Reed asked what she meant by hold off. Did she mean hold off on COBRA, hold off on paying their insurance premium? She asked Ms. Buckner if that was what she meant.

Ms. Buckner said if we could wait until the end of the month to assist with insurance instead of laying them off.

Mr. Baggett: Mr. Baggett asked if Ms. Buckner was still on the call because someone else was speaking but you couldn't understand what was said. Mr. Baggett asked if it was Mr. Oliver that was speaking on the line. Mr. Oliver acknowledged that he was on the call. Ms. Buckner did not respond to repeated requests as to whether she was still on the call. Mr. Baggett confirmed Mr. Oliver was present on the call for the meeting.

Ms. Joy: Ms. Joy said Ms. Buckner was calling back in. She had gotten disconnected.

Dr. Zimmerman: Dr. Zimmerman said they have the money to get through May. She asked for confirmation of that being the case because the county has received February's sales tax amount.

Mrs. Reed: Mrs. Reed confirmed that the county has received February's sales tax.

Dr. Zimmerman: Dr. Zimmerman asked if they would receive March's sales tax sometime in May.

Mrs. Reed: Mrs. Reed said it would be around the middle of May approximately the 15th.

Dr. Zimmerman: Dr. Zimmerman said she agreed with the chairman in that they have a lot of unknowns. They don't know what this is going to do to our sales tax and to our budget overall because obviously sales tax isn't the biggest part of our revenue at 10 to 15%. But if we got our March receipts we would have half of a month where we would know that the first half of March was normal and the second half was impacted. So, that

would give us an idea moving forward how much we are going to be impacted. If we went ahead and held off on any furloughs through May, we would then be able to make that decision in May based on a little bit more information on how many people we actually would have to furlough, and maybe even have a better idea on how long that would last. That would also give us time because we all have lots of questions so we could get more specifics on how many people, how much they make. Different plans on if it's 10% that it's impacted or 50% that it's impacted. It would give us a couple weeks to put those plans together and get that information to us. Dr. Zimmerman thought that sounded like a reasonable approach.

Mr. Jackson: Mr. Jackson asked if anyone would entertain the idea of voluntary (furlough) at this point in time. If you have some departments that are sitting at home half the time now anyway getting paid, would you offer it? There are going to be some situations where people on the lower end of the pay scale are going to come out ahead, even paying COBRA.

Dr. Zimmerman: Dr. Zimmerman said she thinks they would have to be concerned with that. Obviously the \$600.00 extra on the unemployment is great, but if we are forcing people onto COBRA then if they're a family they're not coming out ahead and might even be worse off. She is sure they can do the math and figure out at what point that would be true. Dr. Zimmerman said if they did voluntary they would have to make that decision about the health insurance otherwise she doesn't see how it would make a lot of sense for a lot of people.

Mr. Jackson: Mr. Jackson said they actually did do the samples earlier this week. He said taken from a \$24,000 a year employee, they come out ahead paying COBRA by far with the extra \$600.00 a week.

Dr. Zimmerman: Dr. Zimmerman asked if that included the employee paying for COBRA.

Mr. Jackson: Mr. Jackson said absolutely, yes.

Mr. Gresham: Mr. Gresham said he felt Dr. Zimmerman makes a good point. He suggested that the Finance Committee might want to get together for a very extended session and cover a whole lot of the things they have talked about. That would include everything from the fact that we are self-insured for unemployment compensation which obviously will have a cost somewhere down the road we are going to have to pay. We have employees that are very valuable to us. We have a whole lot of issues here. He would like to have the board say the Finance Committee should get together and if they have to spend 4 hours, a day, or whatever and explore all the issues they have talked about today. They could come up with a recommendation to the full board and communicate it in advance to the board, so that when they can finally all get together and decide on these issues that they have all the information that everybody seems to want and need. Mr. Gresham said he would like to see them pursue that route. He feels they need to be proactive here and not let this thing get out of their grasp.

Mr. Greenfield: Mr. Greenfield said he could go along with that idea, that is fine. He said they would be having a Special Board Meeting within the next 7 days anyway. He suggested that in that length of time the Finance Committee should get together and have the meeting Mr. Gresham was talking about. We are going to have to be careful about how we meet. There can only be 10 people in a room. He doesn't know the availability of the Finance Committee. Mr. Gresham said there are 7 of us. Mr. Greenfield said he knows there are 7 but he has had a hard time getting a hold of a few of them. He said if the Finance Committee is ok with that he thinks it is a great idea. He said they could bring that recommendation back to the full board if the full board is in agreement to that as well.

Mr. Gresham: Mr. Gresham asked what Mr. Jackson thought of that.

Mr. Jackson: Mr. Jackson said that was great.

Mrs. Dawson: Mrs. Dawson said that as a board member, not as a Finance Committee person, she had no problem with them meeting. She would like to see the information before the day of. She wants to make an informed decision also. So, whatever they come up with, she would like to have notice of whatever it is and not be blindsided the day of a meeting.

Mr. Greenfield: Mr. Greenfield said he assured her they would get the information to her and quickly as they could. But, he also assured her that the information she has now, she received about as quickly as he got it. So, all he could say was that they would do the best they could. He said to keep in mind there are going to be a lot of questions they have that there are not going to be answers to.

Dr. Zimmerman: Dr. Zimmerman agreed that it was fine to meet as a finance committee, but to meet within 7 days, she didn't think that would help them any because they are not going to have any more information than what they have now. She is hoping they will get a lot of detailed information about who in what office, how much they make, how much this will cost. If they wait until they get the sales tax numbers back from March then they could actually get some data that can actually help, instead of making decisions based on, "oh we don't know." We are talking about people's jobs. She is fine with the idea of the Finance Committee meeting again, but she wasn't sure that within 7 days was going to be helpful.

Mr. Jackson: Mr. Jackson said he shared an e-mail this morning about 5:30 with some analysis. It has some NACO (National Association of Counties) numbers in there. They are not just licked finger in the air. They are factual.

Dr. Zimmerman: Dr. Zimmerman said yes but that was LA County. They are talking about billions of dollars. She didn't understand how that is relevant to Macon County. She thinks if they wait until they get the March returns then they will know what half a month looks like and then we can extrapolate from there. She appreciates him doing

what he can with what information that is. Dr. Zimmerman said she read the article but LA County is just a different beast. How much is that going to inform us?

Mr. Jackson: Mr. Jackson asked if she looked to see what number he used for a calculation. He said he used down 34.9%. He asked her if she would say sales tax is off 34.9% or more. Mr. Jackson said he feels it is much higher. Just drive through Decatur.

Dr. Zimmerman: Dr. Zimmerman said we would have a better idea what that number looks like for us when the March figures come in. She thought Illinois had just put out.... She didn't get a chance to read it very closely but they were saying 8%. So, obviously there are a lot of different numbers floating around and that would just give us an opportunity to have one that would be very specific for our county. It is not like they are waiting. They have the payroll through May.

Mr. Greenfield: Mr. Greenfield asked if she was suggesting that they continue to let half of the employees stay at home, with pay, until the middle of May and continue to pay them.

Dr. Zimmerman: Dr. Zimmerman said she would rather do that than have to lay-off someone that we didn't have to lay-off. She would much rather do that to be honest, to let someone work for another month that maybe we could have done it and saved some money. But, if we laid-off even one person that we didn't need to because we felt like we had to do it now, even though we have the money through May, he might disagree; but that doesn't sit well with her.

Mr. Greenfield: Mr. Greenfield said that maybe they can agree to disagree. He thinks by waiting until the middle of May they will put themselves into a hole that is going to be really hard to get out of. That is a decision the board can make. He said they could have all of the information, as far as what people make and that sort of thing, for everybody, tomorrow. He thinks the longer they wait there is no doubt in his mind, the bigger hole they are going to be in.

Mr. Gresham: Mr. Gresham said he thought the 7-day thing had to do with the Disaster Declaration or whatever it was. He was not implying they needed to resolve this in the next 7 days. He said the next board meeting is scheduled for May 14th. There is obviously some time between now and then that the Finance Committee can meet innumerable times and try to get to the bottom of all of these questions. He suggested that all board members send to Mr. Jackson their questions, so they can deal with them at their meetings and have the appropriate people there. They could meet in person. There are only 7 of them. The telephone thing is great because that is the only thing they have right now. But, he feels they need to sit down and go through all of these issues and come to a recommendation to bring to the board. It should be in advance as Mrs. Dawson has said because you don't want to give it to them the day before. The information needs to be out to the board members as far in advance as they could come up with something. They don't need to keep pushing this thing off; they need to get busy on this.

Ms. Buckner: Ms. Buckner said she thought that was a great recommendation, as it is their duty as board members. If they need to meet a couple of times regarding the Finance Committee to discuss this, she feels they should that.

Mrs. Little: Mrs. Little said her comment was what Mr. Gresham was referring to. Her understanding is basically the same as what Dr. Zimmerman was recommending because if the board doesn't meet until May 14th that is the last paycheck. She asked if she was correct on that. County employees get paid for work they have already done. So, if they don't do anything toward furloughing or anything like that until a decision is made at a May 14th meeting, then virtually they are keeping them on the payroll through the end of May. She has concerns about that because she doesn't want to run us into the ground and then decide, ok we need to do something. Mrs. Little is anxious to attend the finance meeting that will be held over the next couple of weeks, but feels it is much more urgent than May 14th.

Mr. Jackson: Mr. Jackson said Linda is correct. That is their drop dead date. He said Carol was confirming to him that was the drop dead date for the money. He said he is with all of them, whatever they decide. He is just making suggestions up front.

Ms. Joy: Ms. Joy said he mentioned it was the drop dead date. So the end of May. She asked if that could be clarified. She asked if they were saying the 14th is the last day the county has money for payroll up and until an employee would work through the end of May.

Mrs. Reed: Mrs. Reed said they have a payroll date of May 22nd and so the pay period would end one week before that, so that would be the 15th that would be the end of that pay period. Then they would pay everyone on the 22nd and that is the last payroll of May.

Ms. Joy: Ms. Joy had one other question regarding individuals that are at home. She keeps hearing people mentioning that they are just at home. She asked if they have people working remotely.

Mr. Tanner: Mr. Tanner said he could speak to the people who have been sent home. He said as an officeholder, he would like to have them back. They weren't sent home by the officeholder's. That was more of a directive from the board to reduce the number of people in the building. He would be eager to have all of his staff back. As for remote workers, some of the staff are able to work remotely, although it is very few because of security concerns. As far as the courthouse, she might have to ask Mr. Baggett about that.

Mr. Baggett: Mr. Baggett said he could advise with respect to the State's Attorney's office, there are employees who are working from home. They are coming in periodically to pick up files to drop off files and basically drop off work for people who are support staff who are still coming in on a daily basis. He couldn't really speak to other offices. But, to answer the question in the most general fashion, yes there are county employees who are working from home during the reduced operations protocols.

Ms. Joy: Ms. Joy said she thinks that is important to know because she has been listening and it sounds like people keep referring to people just at home, as if they are not working. As we know, most of the country is working from home, so we want to be clear that people are still working and providing a service to the county. We want to make sure we think about that when we are talking about people at home.

Mr. Jackson: Mr. Jackson wasn't referring to any person that was working from home. He was saying that there are people who are at home and getting paid that cannot work. We don't have VPN. They don't have technology to secure it.

Ms. Joy: Ms. Joy said that was fine. She wasn't referring to his comment. Other people made those as well. She just wanted to be clear that we are talking about people and they are still providing a service, some of them are.

Mr. Jackson: Mr. Jackson said he wanted to make one more comment. If they don't make a decision by the 16th of May, there will be people that will not get paid that will have to remain in the building after the 30th. There will be no money to pay people at all.

Mr. Bird: Mr. Bird said that is if we don't extend a loan against the future tax revenues to pay people. He asked if that was correct.

Mr. Jackson: Mr. Jackson said that would be correct, at the current state.

Mr. Bird: Mr. Bird said he didn't want it to sound like no options are going to be explored because that is the way that kind of came across. He asked if they did go into such a thing as lay-offs or furloughs did anyone have any answers as to whether these people would be returned to work by seniority or how is that going to play out.

Mr. Baggett: Mr. Baggett said some of that is controlled by union contract. So, the union contracts do include provisions that govern what happens in the event of a lay-off and recall, and the manner in which a recall is exercised. Each individual would have to abide by the terms of that collective bargaining agreement with respect to the recall of its employees. In the event that an employee group is not covered by a collective bargaining agreement, recall is more discretionary. Generally, you would recall the most essential employees first or those employees who may be deemed essential, then after that classification by seniority.

Mr. Bird: Mr. Bird said he knows the sheriff's office has \$2,500,000 in the Safety Tax account. He asked if the sheriff is using that at the current time for some of his payroll or what?

Mrs. Reed: Mrs. Reed said he is using his LEST fund to cover some of his payroll cost. Some of it comes out of the General Fund and some of it comes out of LEST fund.

Mr. Bird: Mr. Bird said since we were declared a disaster area, does that give us any room to borrow or transfer dollars between funds to cover any deficits in the General Fund.

Mr. Baggett: Mr. Baggett said with respect to the Declaration of Disaster in Macon County, primarily what that does is make available opportunities to seek and obtain any type of financial relief through grants, loans or otherwise from the state or federal government. In general, it would not allow for the transfer of money between restricted funds. To give an example, it would not permit the county to take money out of the Motor Fuel Tax fund revenue and transfer it into the General Fund. It would not allow money to be transferred from the LEST into the grant fund because those funds are controlled either by constitutional mandate or by statute. So, the declaration of a disaster by the chairman does not allow the county board to move those monies between restricted funds and the General Fund.

Mr. Bird: Mr. Bird said he appreciated Mr. Gresham and Dr. Zimmerman's comments about meeting. He said he has to kind of agree with Dr. Zimmerman on this, he thinks it is better to wait until we get the next sales tax numbers to see exactly what we might be faced with and go from there. Mr. Bird said we do have options to get money to carry the next payroll if we have to.

Mr. Smith: Mr. Smith said it had been referred to several times and he knows the Finance Committee will look at it very closely, but the comment's been made about possibly seeking Tax Anticipation Warrants, basically borrowing against future tax revenues. Yes, that is an option. You can do that up to 85%. He wanted to caution them that that is a very slippery slope. If you get into that, and he was not saying it was something they should rule out, but it is something that needs to be studied very carefully because once you get into that cycle it is very hard to get out of it.

Dr. Zimmerman: Dr. Zimmerman just wanted to make sure on what he said about meeting again in a week about the Disaster Declaration. She asked if the chairman could explain what we will be meeting about and why we need to do that. She was not sure what all that entails.

Mr. Baggett: Mr. Baggett said pursuant to state law, the Declaration of a Disaster Area within Macon County as a result of the COVID-19 emergency, can only go for 7 days on the Chairman's signature alone. The law says that within 7 days, the governing body which in this case is the County Board has to either extend the declaration of emergency or it will lapse under its own terms. The board doesn't have to meet within 7 days, but if it does not meet within 7 days and extend the declaration of an emergency then the emergency declaration will cease a week from today.

Dr. Zimmerman: Dr. Zimmerman asked if they were going get information on like... She said there was one question about it and what it allows us to do, but she asked if they would get more detailed information on why it was given and what happens if we do or don't. She asked if they were going to get that kind of detailed information about it.

Mr. Baggett: Mr. Baggett said he thought that would be appropriate because if the meeting is called a week from today or earlier to make that decision, the board should be informed on what the decision entails and why they should or should not do it, absolutely.

Mr. Brown: Mr. Brown wanted to comment on Mr. Tanner's comment earlier about staff being asked to stay home. Mr. Tanner said that was at the request of the board. Mr. Brown said he was never asked about that. He does not know what board was asked about it, but he thought the officeholders, in his opinion should be able to make that decision on their own as to what is appropriate for their staff and make a reasonable decision as to what's safe. If they need their staff to work and they can work safely and stagger the number of people working in there if they need to, then however they need to work that, he thinks they should be given that flexibility. He said that is just his opinion and he just wanted to make sure it was mentioned.

Mr. Greenfield: Mr. Greenfield said the way this started was from a very, very strong recommendation from the health department when this first began. Judge Webber took the stance to go half and stop all the court proceedings at the time. That is when he met with the officeholders and we were all in agreement to go to half-staff and lock the county building and the courthouse at the same time. So, that is where that actually came from. Mr. Greenfield said he had another question for the board. He doesn't feel it is time to open the courthouse because the governor still has such a lock down on things for the safety of our personnel. He said Mr. Brown was absolutely right that it is each officeholder's individual right to do as they see fit.

Mr. Holman: Mr. Holman had one more question concerning the furlough/lay-off status. If they are going to do this, for the clarity of everybody, he would like to see some language put together as to when somebody is furloughed what that entails and if they are laid-off what that entails. He would like that because the way this is lined up right now it looks like we could have some of both. He assumed most of these people would be coming back to work, but if they get a notice and there is not a definite definition of those two items then they're going to be questioning it and most of them that are going to be expected to vote on this are going to be questioning as to who is going to be laid-off and who is going to be furloughed.

Mr. Greenfield: Mr. Greenfield stated that was well said. He said they could keep going here or if it is ok with the board what he strongly suggests is that the Finance Committee meet Monday. After Monday's meeting they will take the proper procedures and try to get as much information at that time as they can. They will pass that onto the county board either Monday evening or first thing Tuesday morning. Providing the Finance Committee will probably meet again, hopefully later in that week. He didn't know what all their schedules are, but he does believe time is of the essence. Mr. Greenfield also believes that waiting until the middle of May is too late. He thinks if the Finance Committee can meet Monday, at least no later than Tuesday any time is fine with him whatever their schedules are. We can start the proceedings at that time. He would like to have a recommendation for the full board way before May 14th or 15th. He doesn't want

to wait until the last pay period and us not have something in place or a decision made that we are having to borrow money to make payroll. They may have to borrow it anyway; he didn't know. He would like for them to get together as Mr. Gresham said. They can sit down and look at each other and talk it out. Some of them are uncomfortable coming in and that is fine because they can set the phones up. He truly believes this discussion needs to happen sooner than later. If they were ok with the Finance Committee getting together at the first of the week and trying to come up with a reasonable recommendation to the board in a timely fashion, then he would entertain that they just sit on this for right now and let the Finance Committee meet hopefully at the first of the week.

Mr. Hogan: Mr. Hogan said he couldn't believe that anyone hadn't said it, but Mr. Greenfield has done a great job leading them through these troubled times.

Mr. Greenfield: Mr. Greenfield said it was awfully nice of Mr. Hogan to say that and he appreciated it. Without question, they have been troubled times. His heart goes out to the people in the nursing homes, especially Fair Haven and the terrible tragedy there, and unfortunately he is afraid more is to follow. He said if they were all ok with the Finance meeting he would entertain that motion.

Mr. Baggett: Mr. Baggett said in the absence of final action by the board tonight, there is no need to have a motion or vote. If this is the will of the Finance Committee, because it doesn't sound like there is a question to be put to the full board tonight, and unless a member wishes to put a question to the full board tonight for a vote then he doesn't think a vote needs to be taken to send this back to finance since that is not where we are at.

Mr. Greenfield: Mr. Greenfield asked if there is any board member who is not ok with that.

Dr. Zimmerman: Dr. Zimmerman said she is fine with meeting as a Finance Committee. She asked if it would be ok for all board members to send questions or something ahead of time so that way they have that information before Monday. Mr. Greenfield said absolutely. She asked how they should send that. Should they send it to the Finance Committee as a whole or how should they go about doing that?

Mr. Baggett: Mr. Baggett said because of concerns about initiating any type of e-mail discussion between board members or Finance Committee members, he would hate to see an Open Meetings violation as a result of any back and forth. He suggested that any questions the board members might have for the Finance Committee be sent in an e-mail to the board secretary Jeannie Durham. That way she can consolidate and coordinate those to make sure it is all in one place.

Mr. Greenfield: Mr. Greenfield asked if Dr. Zimmerman was ok with that.

Dr. Zimmerman: Dr. Zimmerman said that was fine, just as long as there is a method in place that is fine.

Mr. Greenfield: Mr. Greenfield asked if any of them were not ok with it. There were no comments from any other board members. Mr. Greenfield then asked if there were any public comments that needed to be read into the record.

Mr. Baggett: Mr. Baggett said pursuant to the Attorney General's advice, the County Board did indicate in the notice of public meeting that public comment would be accepted by e-mail not later than 2 hours preceding the beginning of this meeting. Mr. Tanner provided him with 2 e-mails which were received by the deadline. He would read them into the record so the members are aware of their existence and hear what the public that wished to comment, have to say. Mr. Baggett read the following:

Shirley McKnelly submitted: I would like to see Kroger store in South Shores workers wear masks. The store is crowded with shoppers and most do not wear masks and the employees need to. One lady was coughing and someone said you sound awful and she said you should have heard me yesterday. My chest felt like an elephant set on it. Now this was an employee. Where are the temp checks and masks? We live close to Fair Haven and I know they cannot help what is going on but people can stop at Kroger etc and it could be spread. Thank you.

Robert Pittenger submitted: Ms. Durham: Per the directive in today's H&R article regarding this evening's Macon County Board meeting. I have the following question(s). There are currently two taxpayer approved programs that designate money be set aside to support law enforcement efforts in Macon County. How will those programs affect the operation of the Macon County Sheriff's Office? I would assume that because of the intent of their use, the money from those programs are kept in a separate account, what is the balance of those accounts? And has the board determined how long that money can sustain the full function of the Macon County Sheriff's Office?

Mr. Baggett: Mr. Baggett said he would read one more public comment. It is unclear whether this was meant as public comment or some type of other request, but in the interest of more inclusion rather than less, Mike Jones submitted: Over the last month, how many people has the county been paying full time for less than a normal work week or been paid for not working at all? Is it true that the county waited until Thursday April 9th to advise the Macon County Deputies that you would need to lay off 16 deputies or reduce hours to half of what they are currently working and required an answer between the two options by Monday April 13th? This seems a little wrong to do to anyone over a holiday weekend. If the county has gone broke in less than a month's time, shouldn't we have seen this coming in the 3 weeks prior to it and or known budget wise prior to the month that we would not be able to get by without our normal income? What happened to all of the extra revenue from passing the Safety Tax?? The extra funds from the tax were said to be placed into an account for the Sheriff's Office. If we don't have any money in this account, then where did it go? Macon County has had countless major items donated by the Howard Buffett Foundation. Macon County hasn't had to buy squad cars in two or three years because of this man's generosity. So ultimately what have we done with the spared expenses? The concerned citizens of Macon County and

those of us protected by the Sheriff's Office would like answers to these questions. Mr. Baggett said that is all they received in public comment.

Mr. Greenfield: Mr. Greenfield said the Finance Committee will meet. He will get with Mr. Jackson after this meeting to see how quickly he can call a meeting.

MOTION TO ADJOURN

Mr. Jackson moved to adjourn the meeting. There was no second. Mr. Greenfield said without objection the meeting was adjourned.

Meeting adjourned at 7:22.