

SPECIAL AUDIT/FINANCE/PURCHASING/BUDGET COMMITTEE
April 27, 2020

Present: Clark Pearce, Chairman
Venise McWard (in person), Vicki McMahan, Mike McClure, Tim Carlson

Absent: None

Others present: Mike Gianasi, Julie Mayer, Betty Asmussen, Chad Coady, and Janet Bland.

Others via Web-ex who announced: Brian Wilbur, Amy Winans, Cliff Frye, Becky Edwards, Owen Lasswell, Judge Paisley, Rhetta Barke, and Mike Havera.

The Audit/Finance Committee met on Monday, April 27, 2020 at 6:30 p.m. in the County Board Meeting Room and via web-ex, second floor Christian County Courthouse, Taylorville, Illinois. The purpose of the meeting was to address special agenda items and any other matters properly brought before the committee. Attendance was taken, and Finance Chairman Clark Pearce noted a quorum.

PROJECTED LOSS OF REVENUE FOR COVID-19

Treasurer Betty Asmussen presented two reports of the projected loss of revenue in the General Fund due to the pandemic closures. The anticipated revenue including real estate taxes based on a 10%, 15%, and 20% revenue loss of current expenses verses 2020 budget were respectfully as follows: -\$735,989, -\$1,005,582, and -\$1,275,176. The second report, based upon the same percentages, but without the loss of real estate taxes were as follows: -\$542,403, -\$715,203, and -\$888,003. Additionally, no COVID-19 expenses have been included in the budget. She explained this projection is conservative and the 2020 budget is already at a \$196,000 deficit. Why the projections can't be any more exact are due to most State reimbursements are at least a three to four months behind. Some counties are looking at a 40% loss.

FURLOUGHS

It was noted that many counties have or are in the process of furloughs or layoffs due to the revenue projections. Committee Chair Clark Pearce commented that he was not interested in doing furloughs for about a \$45,000 savings. He has concerns that some will work and some will not. Mike McClure and Tim Carlson also showed no interest in furloughs. Judge Brad Paisley commented that there are no good options and maybe holding off awhile until more numbers are available. He noted some of the changes from the Chief Judge of the Circuit would begin May 15th. Becky Edwards echoed the not yet thoughts for furloughs and suggested to bring back employees a few days a week but continue to pay five days.

Vicki McMahan commented that the committee should at least look into how furloughs might work. At that time Rhetta Barke, the designated labor attorney for the county, explained a plan that several counties are exploring or have already implemented. The differences in furloughs vs layoffs are that a furlough is a temporary reduction in work hours; benefit time is frozen; there is no loss in insurance benefits; the employee is still employed and ready to work when work is available; and no IMRF is lost when worked at least one day in the furlough month. A layoff is a separation of employment; benefit time must be paid out and insurance could convert to COBRA. Attorney Barke explained how there is a supplemental \$600/week benefit by the federal government in addition to the normal Illinois unemployment calculation. Numbers have proven that with a salary up to \$59,000, the employee would make more money at this short term absence than their normal weekly salary. This would be a voluntary choice to the employee if offered by the elected department head. This would be a positive action towards the general fund revenue loss. Additionally, the stimulus checks are arriving to fill any delay in processing. The purpose in addressing this now is that May will most likely prove to also be a slow business month.

Becky Edwards noted that the employee may have to wait longer to receive any unemployment check due to the volume of claims and they need to know that. Clark Pearce gave his thoughts that maybe we should wait another month and come back with a plan. He polled the committee members: Mike McClure-not mandatory;

Vicki McMahon-voluntary furlough ok; Venise-voluntary furlough ok and she thanked Mr. Barke for explaining the benefits to the committee; Tim Carlson-against; Clark-not in favor of furloughs. No motion was made.

CONTINUE FULL PAY TO FULL TIME EMPLOYEES

Since the first notice of the “stay at home” order, all employees have been paid their normal base pay. Only essential employees worked and primarily on a reduced schedule with rotating days for staff. Offices were open but again with minimal staffing. The “stay at home” purpose was for less people together. The most current order continues through the 30th of May by the Governor and through the 15th from the Chief Judge. It was determined to maintain the coordination with the Chief Judge. A motion was made by Mike McClure and seconded by Venise McWard to continue building status of closed to the public except by appointment through May 15th. The motion carried. A notice will be sent out to the department heads to share with their employees. Staffing is determined by each elected office heads.

PART TIME STAFF

Regular part time staff will continue as required (example court security) and to be paid for hours worked. Vince Harris noted he had reduced the hours of all his part time staff to only hours worked. Animal Control/Zoning is open half days except by appointment.

There were no public comments.

A motion was made by Mike McClure and seconded by Venise McWard to adjourn. The motion carried.

Respectfully submitted,

Clark Pearce
Finance/Audit Committee Chairman-
Page 2 –April 27, 2020