

FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE

April 26, 2022

@ 2:00 p.m.

COMMITTEE MEMBERS PRESENT:	James Fennell – Chairperson; Rachel Reliford (<i>via teleconference</i>), Jennifer Groves Allison , Eden Blair , Brandy Bryant , Linda Daley (<i>via teleconference</i>), James Dillon , Betty Duncan , Andrew Rand , Rob Reneau , Steve Rieker , Paul Rosenbohm (<i>via teleconference</i>), Phillip Salzer (<i>via teleconference</i>), Sharon Williams
MEMBERS ABSENT:	Kate Pastucha
STAFF PRESENT:	Scott Sorrel - County Administrator; Shauna Musselman – Asst. County Administrator; Jennie Cordis Boswell - State's Attorney's Office; Heather McCord – Chief Financial Officer; Julie Kusturin – Finance; Angela Loftus , Jack Walton – County Administration; Nicole Bjerke – Treasurer; Monica Hendrickson – Health Department
VISITORS	

Call to Order

Chairperson Fennell called the meeting to order at 2:02 p.m.

A motion to allow the participation of Ms. Daley, Ms. Reliford, Mr. Rosenbohm, and Mr. Salzer via teleconference was made by Ms. Duncan and seconded by Dr. Blair. The motion carried unanimously (10-0).

Approval of Minutes

A motion to approve the minutes of March 22, 2022 was made by Ms. Willaims and seconded by Ms. Bryant. The motion carried unanimously (14-0)

Informational

➤ Monthly Financial Report

Ms. Kusturin provided an overview of financial activity through February 28, 2022. Highlights include:

- General Fund Revenues to date are 14.5% of budget compared to 13.2% at the same time last year (\$1.1 million increase), primarily due to PPRT and Income Tax.
- Income Tax – two of the first three months in 2022 have recorded the highest Income Tax in 24 years.
- Sales Tax Combined is flat compared to 2021.
- County Highway Fund is currently below fund balance policy; however, the fund is supported by property taxes and will recover property taxes are collected in June.

➤ March 2022 Accounts Payable Review

Ms. McCord advised that the Finance Department continues to work with departments county-wide on consistent and streamlined reporting.

➤ Heddington Oaks Financial Report

Ms. McCord advised that an adjustment to a more proactive approach to accounts receivable and collections is being implemented with a goal of bringing accounts to a resolution by the end of this fiscal year. She stated that Accounts Receivable currently total \$4.2 million.

➤ Legislative Update

Mr. Sorrel referred committee to two reports included in the packet, “Fiscal Year 2023 Budget Highlights” from by Anderson Legislative Consulting, and “Bills of Interest to Counties approved by both Cambers in 2022” from the Illinois Association of Counties.

Joint Resolution

➤ Budget Amendment related to Pandemic Premium Pay (joint with County Operations Committee)

A motion to approve was made by Mr. Reneau and seconded by Ms. Williams. Mr. Sorrel advised that staff has had numerous conversations with the Chair and Vice-Chair of the County Operations Committee to discuss options for pandemic related premium pay for county team members. He stated that based on those discussions, staff requests a budget amendment not to exceed \$442,000.00 from the unbudgeted reserves of American Rescue Plan Act (ARPA) fund, with the funds being utilized for one-time lump sum bonuses for qualified employees currently on the payroll, and based upon determined eligibility criteria.

Mr. Salzer noted that it was determined that elected officials and contractual employees are not eligible for the pandemic related pay. He stated that he disagrees with this stance and requested that the State’s Attorney’s Office further review this decision. Ms. Cordis Boswell commented that the State’s Attorney’s Office will conduct research as it regards this specific bonus situation.

Mr. Dillon expressed concerns related to the recommendation, including critical essential employee criteria, the use of ARPA funding for bonuses reducing the funding within other eligible categories, and the need for a clearer determination of the true total cost including benefits, etc.

The motion to approve carried (13-1), with Mr. Dillon voting nay.

Adjournment

The meeting was adjourned by Chairperson Fennell at 2:47 p.m.

Recorded & Transcribed by: Jan Kleffman