

## AUDIT/FINANCE/PURCHASING COMMITTEE

February 20, 2018

Present:       Becky Edwards, Chairman-   Aaron Allen  
                  Paul Schmitz                       Vicki McMahan

Absent:         Matt Wells

Others present: Tim Carlson, Mike Gianasi, Mike Havera, Bruce Engeling, Bruce Kettelkamp, Julie Mayer, Betty Asmussen, Owen Lasswell and Jan Bland.

The Finance Committee met on Thursday, February 15, 2018 at 6:30 p.m. in the County Board Meeting Room, second floor Christian County Courthouse, Taylorville, Illinois. The purpose of the meeting was to address agenda items and any other matters properly brought before the committee. Attendance was taken, and Finance Chairwoman Becky Edwards noted a quorum. There were no public comments.

### WEBSITE UPDATE

Chairwoman Edwards reported a second bid was received for the website and that we are waiting on the third. By the March meeting the Board should have three bids to review.

### OVERCROWDING A THE JAIL

Sheriff Bruce Kettelkamp and Chief Deputy Bruce Engeling presented a proposal to help accommodate the inmate numbers at the jail. Although the real solution to an outdated facility is to build a new complex with an estimated cost in excess of \$11 million, the following expansion would assist in relieving the over-crowded situation we currently have. The expansion would include a twenty-bed dorm, three "watch" cells, storage and allow the kitchen space to be increased and updated. The expansion would be added onto the current facility into the parking lot area. In order to determine the cost of the project, Sheriff Kettelkamp and Chief Deputy Engeling requested funds to begin the bid process to find an architect and engineer to design and estimate the cost of the project. The initial projections are \$400,000 plus. The \$400,000 would be borrowed with an estimated ten-year payback period. It is projected the loan would be paid by increasing the federal inmates creating the funds for the loan payment. This is a preliminary plan to be developed professionally. A motion was made by Paul Schmitz and seconded by Becky Edwards to approve the request to pay for the architect/engineer from the Capital Improvement Fund in the amount of \$40,000 not to exceed \$60,000. The motion carried. Additionally, the sewer and other systems will need to be addressed. As an additional note, the Department of Corrections will also have to approve the project.

### CLAIMS

A motion was made by Aaron Allen and seconded by Paul Schmitz to approve the claims as presented for payment in February. The motion carried. Paul Schmitz suggested that the committee physical review each claim on a quarterly basis. The committee agreed.

#### CREDIT CARD PROPOSAL FOR COUNTY USE

Treasurer Asmussen explained that more and more department heads need to use a credit card to make purchases for items such as software on line and need a credit card to do so. Currently, they must either use their own credit card or pass on the best deal due to no credit card. After review with the auditors, it was determined that a credit card with a \$2,000 limit was suggested as well as creating a policy setting forth the procedure on how to request use of the card. A motion was made by Becky Edwards and seconded by Aaron Allen to authorize the Treasurer to obtain credit cards for general fund use and for the solid waste office with a \$2,000 limit and conditioned upon the full amount must be paid off monthly. The motion carried. The treasurer will oversee the use of the cards and will create a policy for the department heads setting forth the procedure for accessing the card.

#### NEW FRANCHISE AGREEMENTS

This item is still in discussions and will be brought back to committee at a later date.

#### STATES APPELLATE PROSECUTOR'S SERVICES

The annual resolution from the States Attorney Office to maintain the States Appellate Prosecutor's services was presented for approval. This \$12,000 fee is in the States Attorney's budget. It provides attorneys from the Appellate Prosecutor's office to serve the County when there is a conflict in the States Attorney's office in handling a case or on a criminal appeal and other circumstances. Without this agreement by resolution, the county would be forced to pay an hourly fee should they require an outside attorney. A motion was made by Paul Schmitz and seconded by Aaron Allen to adopt R2018 SA 003. The motion carried.

#### LETTER TO REJECT PROPOSALS THAT MANDATE SPECIFIC ACCOUNTING PRACTICES OF LOCAL GOVERNMENTS

The Comptroller's Office is filing an amendment to include counties for specific accounting practices. The proposed resolution urges the Comptroller and the General Assembly to reject any proposals to significantly modify the acceptable forms of accounting and auditing utilized by units of government in their mandated reporting to the Comptroller's Office. There are two systems of accounting: accrual or cash basis. Christian county uses accrual; however, the bill proposed would force to mandate all local governments to use the accrual system forcing them to change their current accounting system. A motion was made by Paul Schmitz and seconded by Vicki McMahon to adopt the resolution rejecting any proposals to significantly modify the acceptable forms of accounting and auditing utilized by units of local government in their mandated reporting to the Comptroller's Office. The motion carried. A letter will be written to the Honorable Susana Mendoza respectfully requesting reconsideration in the restructure of any accounting practices.

#### ALLOCATION OF BOND FUNDING

Treasurer Betty Asmussen asked the committee their plans for use of the funds from the General Obligation Bonds suggesting a \$1.0 million be invested in a CD with the remaining \$200,000 moved to the General Fund until it was determined how the funds will be utilized. A motion was made by Vicki McMahon and seconded by Paul Schmitz for \$200,000 to be transferred into the general fund in a short-term CD and the balance of \$1 million be invested as stated above until the committee researches current and future projects for the county. The motion carried

#### POLICY FOR CONTINGENCY FUND REQUESTS

A policy and procedure were presented to the Finance Committee detailing the procedure the Department Heads would use to receive approval to expend funds from the contingency line item. As a reminder, the contingency fund is not available for the funding of a shortfall in a departments budget. The approval will be based on the necessary but unexpected expenditures. A motion was made by Paul Schmitz and seconded by Vicki McMahon to approve the contingency fund access policy and procedure. The motion carried. Department heads will be given the information.

A motion was made to adjourn by Aaron Allen and seconded by Vicki McMahon. The motion carried.

Respectfully submitted,

Becky Edwards

Finance Committee Chairwoman