

Finance Meeting
Logan County Safety Complex, Blue Room
December 11, 2012

Present: Chuck Ruben-Chairman; Jan Schumacher; Bob Farmer; Rick Aylesworth; Dave Hepler; Terry Carlton

Absent:

Guests: Sally Gosda; Vicki Dugan; Mary Kelley; Bob Thomas; Nathan Woodside; Derek Hurley

Mr. Ruben called the meeting to order at 5:30 pm.

A motion was made by Mr. Carlton, seconded by Mr. Aylesworth, to approve the minutes of the November 13, 2012 meeting as printed. Motion passed.

Old Business:

- 1) None

New Business:

- 1) Elected officials' salaries: Ms. Litterly provided a recommendation on an alternate way to set salaries for elected officials. Those salaries must be set six months prior to an election. Her proposal included a methodology including a base salary and additional amounts for years of service in the position, education credits and CPI for future years. Some committee members questioned whether experience in these positions may play a bigger role than the value of a degree that might be obtained. Mr. Carlton suggested review be requested by the State's Attorney whether such a methodology might be appropriate. Mrs. Schumacher questioned whether the methodology can even be used because a salary would not truly be established until a candidate is elected since the education level would not be known and a dollar amount could not be set before the election is complete. The committee agreed the best approach would be to continue the practice that has been used in the past.
- 2) Budget amendment – Autopsy expense – 101-18-58024: A motion was made by Mr. Carlton, seconded by Mr. Aylesworth, to increase 101-18-58024 for FY12 from \$25,000.00 to \$40,668.96 and decrease 101-21-56102 by the same amount. Motion passed.
- 3) Budget amendment – Group Insurance – 101-15-52001: A motion was made by Mr. Carlton, seconded by Mr. Farmer, to increase 101-18-58024 for FY12 by \$4,462.69 and decrease 101-21-56102 by the same amount. Motion passed.
- 4) LCPA tax levy: This is not ready for discussion at this time. This will be presented in January.
- 5) Salary – Logan County Joint Solid Waste Coordinator: The committee was not clear what action is necessary at this time. Mrs. Dugan will do additional research. This will be deferred for more action and discussion at the January meeting.
- 6) LO 12-13 09 – State's Attorney Appellate Prosecutor: A motion was made by Mrs. Schumacher, seconded by Mr. Hepler, to approve LO 12-13 09 – State's Attorney Appellate Prosecutor. Motion passed.
- 7) Auditing services contract: It was discovered the contract for auditing services has expired. They have continued to continue with this year's audit at the previously

established rate. Both Sikich and CliftonLarsonAllen have indicated preliminarily that they would be willing to provide both budgeting and auditing services. Mrs. Dugan and Mr. Ruben both feel the County should be at a point where a contracted amount could be set, instead of paying an hourly rate. After the current audit is complete, Mr. Ruben suggested requesting proposals. However, that would be a tight timeframe to include the FY14 budget. Mr. Carlton expressed an interest in including firms outside those the County is currently using in order to increase competition. Mrs. Schumacher asked if there are portions of the budget process that could easily be completed by someone within the County. Mr. Carlton discussed information he received at a County Clerk's meeting indicating some other counties do preliminary budget preparations within their own offices. Ms. Litterly will be asked to attend the January meeting to see if this is something her office would be willing and able to complete. Mrs. Dugan expressed serious concerns with any individuals handling the budgeting process who doesn't have accounting background and understanding the impact on the audit.

- 8) Budget amendment – Election grant revenue – 101-22-48002: A motion was made by Mr. Farmer, seconded by Mr. Aylesworth, to increase 101-22-48002 by \$15,578.50. Motion passed.

Mr. Carlton reviewed expenses for the committee. He questioned expenses for the Regional Superintendent of Schools. Mr. Ruben explained there are two portions of support from Logan County. One is from her budget and the other is from the IMRF fund. She has not exceeded her budget when combining these two figures. Overall, Mr. Carlton reported we are at 81% of the total budgeted expenses. This is approximately two months of cushion. However, since revenues are down we are showing in the red until accrued revenues are received.

Mrs. Schumacher reviewed revenues. She questioned why the 1% sales tax revenues are so far below budget. Mrs. Dugan explained that it is accrued, but the revenue will be down about \$23,000. Mr. Ruben explained this loss is due to loss of business and annexations into municipalities that could affect this tax. However, revenue for income tax will be approximately \$44,000 higher than budgeted. She also asked whether revenue reimbursements for Probation and ETSB, which are behind budget, will still be received. Mrs. Dugan confirmed the probation reimbursements are seven months behind, but that is also being accrued.

A motion was made by Mrs. Schumacher, seconded by Mr. Carlton, to approve the bills. Motion passed.

A motion was made by Mr. Carlton, seconded by Mr. Farmer, to adjourn the meeting. Motion passed. Meeting ended at 6:46 pm.