

Finance Meeting
Logan County Safety Complex, Blue Room
April 9, 2013

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

Absent: Andy Meister

Guests: Sally Gosda; JoAnne Marlin; Jack Burke; Carol Olson; Mary Kelley; Vicki Dugan; Derek Hurley; Gene Rohlfs

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

A motion was made by Mrs. Schumacher, seconded by Mr. Farmer, to approve the minutes of the March 12, 2013 meeting as printed. Motion passed.

Budget Matters: Mr. Burke provided an update to the committee regarding the grant received by Heritage in Flight for building renovations to the museum hangar and artifact building. They will be receiving \$112,518 from the Public Museum Capital Grants Program. They are currently in the process of requesting bids from contractors and hope to begin work in the next few weeks. Heritage in Flight is concerned about paying for the expenses and waiting for state reimbursement. They are requesting the County consider "loaning" the funds for improvements to the hangar (\$15,750) so they would not have to borrow the funds and face interest expense. Mrs. Dugan suggested the County instead consider paying the interest expense for the portion of the loan attributed to hangar improvements. **A motion was made by Mrs. Schumacher, seconded by Mr. Farmer, to pay the interest expense for the portion of the loan used for work on the display hangar room and painting. Motion passed.**

Old Business:

- 1) None

New Business:

- 1) Audit: Mr. Ruben and Mrs. Dugan met with the auditors to discuss the draft of the final audit for FY12. They will be present at the Board of Whole meeting to review the details for the full Board. Mr. Ruben reported revenues were significantly higher than planned. He also pointed out the Sheriff's budgeted expenses were \$1.883 million and actual expenses were \$1.710 million. Almost all offices came in at or below budget. The only one that came in substantially higher was the State's Attorney, which was budgeted at \$440,000 and came in at \$490,000. However, this was already discussed and requested by Jon Wright. Guardian ad litem fees came in a bit higher than the year before, but are still significantly less than expenses were before we turned that item over to the Public Defender's office. Mr. Ruben discussed the aggressive approach taken with the Highway Fund recently. Those aggressive actions are starting to have a significant impact on the fund balance and the committee will need to be mindful of that when preparing future budgets. A letter was received from the Department of Justice requesting policies that are in place addressing prior audit findings. **A motion was made by Mrs. Schumacher, seconded by Mr. Carlton, to instruct all departments to fulfill their obligations in the DOJ letter dated April 9, 2013. Motion passed.**

- 2) Audit/budget proposals: The committee discussed requesting proposals for audit and budget assistance at a flat rate. This would be for three years beginning with the 2012-13 audit and the 2013-14 budget. **A motion was made by Mr. Carlton, seconded by Mrs. Schumacher, to request proposals from CliftonLarsonAllen, Sikich, McGladrey and BKD. Motion passed.** The committee also decided to contact Abbott, a local firm, to see if they are interested in submitting a proposal.
- 3) LO 12-13 37 – Resolution abolishing working cash fund: Mrs. Dugan reported this fund was previously approved by the voters and has not been used in quite some time. If it is abolished, state statute will not allow a working cash fund to be re-established for ten years. **A motion was made by Mr. Carlton, seconded by Mr. Aylesworth, to approve this resolution. Motion passed.**
- 4) LO 12-13 38 – Resolution – tax sale – KBS General Maintenance: **A motion was made by Mr. Aylesworth, seconded by Mr. Carlton, to approve this resolution. Motion passed.**

Mr. Carlton reviewed expenses for the committee. He pointed out concerns with expenses at the Assessor's office. Their expenses are approximately 5% over budget at this time. She is also now paying \$150 per month from her office equipment line item for office cleaning. Mr. Carlton also discussed expenses for IT costs for Logan County. Mr. Ruben asked that all IT vouchers be reviewed by Building and Grounds so the committee can get a clearer picture of the expenses.

Mrs. Schumacher reviewed revenues. They are lower in each area. It is not clear at this time if it's due to state payments. Mrs. Dugan reported the state paid its March, 2013 liability recently. Mrs. Kelley is evaluating the collection process to see if she can increase collection of fines and fees.

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

A motion was made by Mr. Aylesworth, seconded by Mr. Carlton, to adjourn the meeting. Motion passed. Meeting ended at 7:04 pm.