

COMMISSIONER PROCEEDINGS  
JULY 14, 2022  
BUDGET WORKSHOP

Agenda:

9:00 AM – Lewis, Hooper and Dick – Theresa Dasenbrock, Tiffany O'Rourke and Trent Webber

Theresa brought up the closure and post closure information on the landfill. She stated it will cost around 2.4 million dollars. The KDHE said the county meets all the testing requirements. She stated the total cost will be \$1,027,601.00 and the county needs to have it available, however she also stated from the information received the closure will not need to happen anytime soon and the county is looking at 198 years. The county will need to gain at least forty-three percent (43%) of those funds.

She said the financial statements portion of the single audit show no weaknesses and a clean audit report.

Theresa stated there were a few departments which were in the red:

1. Airport Grants Fund, due to waiting on reimbursements
2. Community Health Department, some were due to grants but not all
3. Judicial District, which oversees six (6) counties, is not in compliance with cash basis law.

She stated the EMS fund was up \$49,000.00 and the cash balance looked good. The Equipment Reserve has \$650,000.00, Fire fund was up \$7,800 which is just under four percent (4%) of the operating budget.

There have been no funds paid to the Foundation since 2017.

Tiffany said the county is doing good overall but has a few areas concerning compliance status:

1. Cancelled checks need to be cleaned up
2. No spending more than the cash balance
3. No indebtedness to exceed \$7,000.00
4. Inventory needs to be done every year from each department
5. Bank signature cards are still listing ex-employees, commissioners should review cards on a timely basis
6. Comparative/Revenue reports show some budget amounts for 2021 were not entered
7. All invoices need to be signed by department heads or designees before being paid
8. Minutes need to show where bids are obtained for anything over \$5,000.00
9. Equipment being donated needs to be shown what equipment and who donated

She said all grant documents need to be obtained and a process needs to be implemented for all departments. Grants need to be brought to the commissioners so they can sign off on them and posted in the minutes. The amount of a grant and what it is for need to be communicated to the commissioners, treasurer and clerk.

The SEFA preliminary has been completed. Reports state \$28,000.00 of CARES grant was spent in 2020 which was not reported due to being recorded in 2021, resulting as incomplete. This needs to be recorded for the correct year. The Community Health Department submitted reports after the deadline which could cause the county losing some grants in the future. Suggestion was made to monitor all account activities to stay in compliance.

Tiffany said the airport is not adhering to the MOU between the airport board and commissioners. They still have a bank account open and are not reconciling. Suggestion to review the MOU to stay in compliance. If the commissioners allow the airport to keep their bank account, there should be no exception of funds being transferred or withdrawn from said account unless it is a transfer to the treasurer to be placed in the Airport Maintenance Fund.

Reports show the District Court has twenty-three (23) outstanding checks over two (2) years old which is not complying with state requirements. She stated since the District Court is part of the county because they try county cases and receive funding from the county, not as an appropriation but as an actual funding account within the county.

Amy Jo asked what the bequest fund accounts were for to make sure deposits are going into the correct accounts. Bequests are outside the budget authority and are used to keep track of receivables from private party donations and grants to be used on what the donor instructs their donation to be used for. Theresa discussed how grants and donations should be handled including providing receipts for those who donate so they may be able to claim charitable tax donations.

Marshall Lewis and Carla Bradley with Southwest Guidance Center were in attendance and asked to speak to the commissioners briefly. They stated they are now required to provide new services including interrogation and screening for individuals. They are hiring and expanding services and are projecting a five percent (5%) increase. The commissioners thanked them for their services and coming in.

Theresa discussed the comparatives between Stevens County and other southwest counties including, levies, population, debts and valuation. She stated the values in 2016 dropped drastically due to the state cutting the oil and gas valuation from \$30.00 to \$15.00. She said the Revenue Neutral Rate (RNR) is 57.523 and the Neighborhood Revitalization is now complete.

Joe said the commissioners have made the airport spend down their reserves and asked if the county needs to budget more for their fund. Pat said he is willing to put \$200,000.00 in the landfill closure/expansion fund.

Further discussion of county entity budgets included cutting and raising department budgets.

Theresa said if the Register of Deeds Technical Fund goes over \$50,000.00, they will have to transfer it to the general fund, so it would be in the counties best interest to spend some of that money. The commissioners said some of the money will be going to help purchase office equipment for the GIS department.

Theresa asked the commissioners if holding the RNR and budget hearing could be on August 22, 2022 at 8:50 AM. The commissioners agreed to hold the RNR hearing and budget hearing on August 22, 2022 at 8:50 AM in the Commissioner Meeting Room at the courthouse.

By motion, the Board adjourned.

Attest: Amy Jo Tharp, County Clerk

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Tron Stegman, Chairman