

COMMITTEE MEETING MINUTES  
FINANCE COMMITTEE  
Palatine Township Hall- 721 S. Quentin Road  
Palatine , IL 60067  
CONFERENCE ROOM  
September 21, 2020-- 7 pm  
MINUTES

- I. The meeting was called to order at 7:02 pm by Chairperson Susan Kern when a Quorum was established, followed by the Pledge of Allegiance to the Flag.
- II. In attendance were Trustee Kern, Trustee Kalkounos and Trustee Kincaid and Trustee Pohlman by speaker phone.
- III. Public comment: None
- IV. Discussion and Approval of Minutes
  - A. Finance Committee Meeting Minutes, for August, 2020, 7pm were approved.
- V. Old Business: Previous Month's Questions and Answers from Regular Board Meeting

Financial Reports for General Assistance Fund, Town Fund, Capital Improvement Fund and Road and Bridge Funds, were reviewed and the following items require clarification. Discussion and responses to these items were undertaken at the August 24 ,2020 Regular Board meeting in compliance with the Open Meetings Act. Answers in bold italicized print.

- Town Fund, GA Fund, Road and Bridge Fund :  
The Trustees would like to know what provisions in the budget have been planned in the event that Federal COVID-19 relief funds for units of government become available and the Township is eligible for funds. Line item # 5922 in Town Fund under Total Administration is titled "Emergency Management Services: *keeping track of COVID-19 related expenses*". What items are included in this category and are similar un-budgeted expenditures that are a direct consequence of the COVID-19 pandemic and "shut down" in General Assistance and Road and Bridge being considered for reimbursement, should Federal funds become available? Trustees request general conversation on this topic.

***At the Aug. 24, Regular Board Meeting, the Supervisor distributed an itemized list of COVID related items that were charged to the Town Fund and General Assistance beginning 3-10-2020. The Supervisor noted that this list does not include professional or legal expenses of COVID-19. She added that the Township has not applied for Government grants for COVID expenses at this time because funding is not yet defined.***

- **General Assistance:**  
In the Financial Reports under the category of “Home Relief”, line titled “Total Home Relief”; column labeled: % of Budget Spent year to date reports 0.80%. This appears to be a calculating error as \$41,031.04 is listed in the column “2020 YTD Expenses” with \$112,300 listed in the column titled “Annual Budget”. Therefore approximately 36% not 0.80% should be the accurate calculation for % of budget spent YTD. Trustees would like to know if the accounting/financial software package being used to generate these monthly Financial Reports requires modification or training is required as there have been similar calculating errors in previous Financial Reports.

***At the Regular Board meeting , August 24, 2020 the Supervisor acknowledged that there have been several incorrect financial figures/data points in the monthly Financial Reports reviewed at the Finance Committee, that may be due to faults in the accounting software used to generate these documents and possible other factors. Corrective action: Township employee, Brad Strassburger, will proof the Financial Reports for possible calculating errors and other errors, prior to distribution to the Board***

## VI. New Business

### A. Review of Fiscal Year 2019--2020 to date.

Financial Reports for General Assistance Fund, Town Fund, Capital Improvement Fund and Road and Bridge Funds, were reviewed and the following items require clarification. Discussion and responses to these items will be undertaken at the September 28 ,2020 Regular Board meeting in compliance with the Open Meetings Act.

- **Town Fund & Road and Bridge Fund**  
Town Fund Line item # 5755; Highway Commissioner under Board Payroll; expenditure this month: \$1,666.67 with YTD expenditure of \$11,666.69 and full year budget of \$10,000 resulting in \$1,666.67 over budget. This item includes an explanatory note “Road District to transfer funds for ½ year salary”. Highway Commissioner alerted the Board of this expenditure at Aug. Board meeting. Clarification is requested as members of the Finance Committee do not recollect the explanation provided and the total amount to be contributed by the R & B Fund to the Highway Commissioner’s salary is \$10,000/ year or \$1,666.67 per month. Will this be reimbursed to the Town Fund from R & B Fund?
- **Road and Bridge Fund:**  
Trustees noted for R & B Fund ,under the category Income, line item 5312; Real Estate Taxes, that only \$531,060.81 or 41.17% of budgeted annual income of \$1,290,000 has been received Year to Date. Town Fund , under Income ;line item 4710 has received YTD \$1,623,313.97 or 82.45% of Real Estate Tax. Trustees wondered why there was this significant difference in % receipt of property tax YTD and request clarification.
- **General Assistance Fund**

- Line item #4015 under Other Income, titled SSI Reimbursements, income received was \$8,310.25 with a total budgeted income of \$1,000. This is a “positive” figure. Explanation for this significant increase in payment requested.
- Line item # 5135 ,(E) Rental Assistance under Emergency Assistance expenditure of \$1,400 this month; results in near-depletion of the total year budget of \$25,000 for this line item (98.71% of Budget Spent) with only \$322 for the remaining 5 months of the Township’s GA fiscal year.

Trustees unanimously request that the following Motion be placed on the Sept. 2020 Regular Board Meeting Agenda for discussion and possible action:

Motion to transfer \$5,000 from other line-items of the General Assistance Fund ; Home Relief, category “Emergency” to line item 5135 (E) Rental Assistance in this same category of Home Relief in order to replenish this budgeted line item. Palatine Township administration to determine which line items and dollar amounts the \$5,000 is to be transferred from.

B. Discussion of invoices and vouchers

All invoices and vouchers from Town Fund, Capital Improvement Fund, General Assistance Fund and Road and Bridge Funds were reviewed and found to be in order except for the following GA item:

- Emergency Assistance voucher 27206; EA-476 for \$1,400 for “shelter” does not have an accompanying summary of the GA case for Trustees to determine appropriateness of this expenditure.

VII. Adjourn The meeting was adjourned at 8:35 pm.