

COMMITTEE MEETING MINUTES
FINANCE COMMITTEE
Palatine Township Hall- 721 S. Quentin Road
Palatine , IL 60067
CONFERENCE ROOM
July 15, 2019-- 7 pm
MINUTES

I. The meeting was called to order at 7:09 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 Pohlman.

III. Public comment: None

IV. Discussion and Approval of Minutes

A. Finance Committee Meeting Minutes, for June 17, 2019 were unanimously approved.

V. New Business

A. Review of Fiscal 2018--2019 to date.

Financial Reports for General Assistance Fund, Town Fund, Capital Improvement Fund and Road and Bridge Funds, year to date, were reviewed. The Trustees found all of the financial spreadsheets to be in order with the exception of a question about Town Fund, item 1587 representing, Miscellaneous under the category of Transportation for \$1,359 which resulted in a full year budget deficit of --\$462. The corresponding voucher # 27482 included a corresponding bill for \$1,337.50 from Marin Auto Body, Inc. with itemized cleaning and repairs to a Transportation bus. Trustees felt that this bill should have been allocated to item 1586 : Vehicle Maintenance which budget currently has a balance of \$19,938.99. This item is referred to the Supervisor for discussion and response at the July 22, 2019 Palatine Township Board meeting, in compliance with the Open Meetings Act.

B. Discussion of invoices and vouchers

The following items are referred to the Supervisor and Highway Commissioner for discussion and response at the July 22, 2019 Palatine Township Board meeting, in compliance with the Open Meetings Act.

Town Fund

- Voucher 27451, for \$1,000 to the Palatine Police Department Boosters [Palatine Citizen Police Academy Alumni Association], a not-for-profit, to purchase 100 Police PD appreciation yard sign & stakes at \$10 each. A Trustee reported that the Township would be selling these signs at the Township. This \$1,000 was allocated to Town Fund, line item 1476 : Community Events. A Trustee questioned the use of tax-payers Township funds for these signs and sale on behalf of a police not-for-profit at the Township.

At the Board meeting, the following response to this Voucher was given and is recorded in the Board minutes:

Trustee Kern referenced the correspondence she had sent to the Board regarding the Finance Committee's questions during bill review. Trustee Kern noted the expenditure to cover the costs of the Palatine Police Department Booster's yard-sign campaign. She does not believe this expenditure should be noted under Community Events. Supervisor Langlotz-Johnson stated that she believed that was the proper line item to use for this.

Trustee Kalkounos asked for clarification on the process for which community events are able to get this type of funding or support. The Supervisor reminded the Board that the yard-signs are expected to sell out leaving no expenditure of funds and she would pay for any remaining signs herself. She also specified that the community support would need to be for a government entity (and not for any community organization) that resides within Palatine Township, when asked by Trustee Kalkounos for parameters.

- Trustees questioned whether bills, other than GA bills and employee salary & benefits, were being paid prior to Trustee audit of the Bills and Vouchers, in violation of the Illinois Compiled Statutes, Township Code [60 ILCS 1/80-10 and 60 ILCS 1/80-15]

At the Board meeting, the following response to this Voucher was presented and is recorded in the Board minutes:

Supervisor Langlotz-Johnson and Trustee Kern had a discussion regarding the proper sequence of payment and approval of bills, with the Supervisor concurring that some bills were being paid before Trustee audit. Trustee Kern informed the Board that she had circulated to the Board on two occasions, the sections of Illinois State Law and Township Code, which require Trustee audit and Board approval of Township bills prior to the payment of these bills, with certain exceptions included in the law. She added that two attorneys at a meeting of the Townships of Cook County~Trustees Division, had both concurred that bills are not to be paid prior to auditing by the Board, with specific exceptions. The Supervisor noted that it's done this way because some bills would then be paid late, resulting in late fees; and that the majority of neighboring townships do it the same way. Trustee Kern will bring her concern to the Inspector General's Office, and wanted it noted in the Minutes that she had brought this same concern to the Board at the February meeting, with no resolution

General Assistance

- Narrative summaries supporting Straight GA and Emergency Assistance grants was not present in the GA packet for Trustee correlation with bills and vouchers

Response presented at Board: The staff member who routinely assembles the Bill & Voucher packets for Trustee review was on vacation and the staff undertaking this duty was not aware summaries needed to be included.

- Labor Distribution, itemizing each employee salary and benefit expenditures was not present in the GA packet for Trustee review.

Response presented at Board: The GA labor distribution document was placed in the Town Fund packet. Trustees requested that it be placed in the GA packet to correspond to GA payroll expenditures.

Road and Bridge

- Trustees would like clarification on Voucher # 19895 for \$4,800 to Snap-on Industrial (new lift); line item 5888: Buildings under Maintenance, Capital Outlay.

Response presented at Board by Highway Commissioner: This voucher was for a vehicle lift in the maintenance area of the R & B building and does not represent a component of a vehicle.

VI. Adjourn The meeting was adjourned at 8:15 pm