RESOLUTION NO. 2018-02-13-A

A RESOLUTION CALLING FOR THE COMPTROLLER AND GENERAL ASSEMBLY TO PROTECT AVAILABILITY OF AUDITING STANDARDS FOR UNITS OF LOCAL GOVERNMENT

WHEREAS, County Governments and other units of local government are subject to countless unfunded mandates, numerous budget challenges, and legal constraints,

WHEREAS, the county board of each county must annually cause an audit of county funds and accounts; and

WHEREAS, each county is required to file with the Comptroller the county’s financial report containing information required by the Comptroller; and

WHEREAS, such financial report is required to be on a form designed by the Comptroller so as not to require professional accounting services for its preparation; and

WHEREAS, in 2017, the Comptroller’s Office advised units of local government regarding “GAAP compliant Audit Reports” and the rejection of future audit reports that do not comply with Illinois Rules and Regulations; and

WHEREAS, forcing units of local government to adopt particular bases of accounting, such as the accrual basis, to the exclusion of other bases would only serve to impose yet another unfunded mandate and unnecessarily drive up the cost of governing for units of local government and their respective tax payers.

NOW, THEREFORE, BE IT RESOLVED by the members of the Board of Fayette County, Illinois as follows:

That this Board urges the Comptroller and the General Assembly to reject any proposals to significantly modify the acceptable forms of accounting and auditing utilized by units of local government in their mandated reporting to the Comptroller’s Office.
That this Board hereby authorizes and directs the Chairman of the County Board to sign the letter attached to this Resolution as Exhibit A and send a copy of the same to members of the General Assembly representing the County, the Governor, and the Comptroller.

Passed by the Board of Fayette County this 13th day of February, 2018.

AYES: 11
NAYS: 0
PRESENT: 11
ABSTAIN/ABSENT: 3

[Signature]
Chairman

ATTEST:
[Signature]
County Clerk
January 9, 2018

The Honorable Susana Mendoza
Comptroller of the State of Illinois
207 State House
Springfield, IL 62706

Re: GAAP Compliant Audit Reports

Dear Comptroller Mendoza:

I write to you today on behalf of the Members of the Fayette County Board to bring to your attention recently introduced legislation in the General Assembly as well as notices from the Comptroller’s Office regarding GAAP Compliant Audit Reporting. In 2017, the Illinois Office of the Comptroller’s Office began advising units of local government regarding “GAAP compliant Audit Reports” and the rejection of future audit reports that do not comply with Illinois Rules and Regulations. The General Assembly is currently considering House Bill 4104 and Senate Bill 2258, both of which would permit all municipal reports of financial position and results of financial operations for each fund of a municipality to be completed in either accrual or cash basis in accordance with generally accepted accounting principles.

These proposed actions in the notices from the Comptroller’s Office will result in additional costs to counties to restructure their accounting and auditing practices at a time when revenues are reduced and budgets are tight. Additionally, the changes may interfere with a county’s ability to complete its audit reporting in such a way as not to require professional accounting services.¹

Therefore the Fayette County Board respectfully requests that your office reconsider any action to limit the availability of any auditing basis that otherwise complies with the Generally Accepted Auditing Standards. Additionally, the Board encourages you to work with legislators to pursue additional options to lessen the burden on all units of local government, including counties, to comply with reporting requirements.

Sincerely,

Jeffrey E. Beckman, Chairman

¹ See 55 ILCS 5/6-31003
RESOLUTION NO. 2018-02-13-B

WHEREAS, Fayette County, Illinois (the "County"), has heretofore been duly organized and is now operating as a county under the provisions of the Illinois Counties Code, and all laws amendatory thereof and supplementary thereto (the "Code"); and

WHEREAS, Public Act 100-0337 was signed into law on August 25, 2017 allowing the use of three (3) election judges instead of five (5) per precinct for General Primary Elections upon the approval of the County Board; and,

WHEREAS, by employing three (3) election judges instead of five (5), Fayette County would save approximately $7,280 per General Primary Election while still providing continued professional, efficient, and timely processing of voters; and

WHEREAS, it is in the best interest of Fayette County to reduce the amount of election judges for General Primary Elections pursuant to the new law; and

NOW THEREFORE BE IT RESOLVED BY THE COUNTY BOARD OF FAYETTE COUNTY, ILLINOIS:

SECTION 1. RECITALS.

The County Board hereby finds that the recitals contained in the preambles to this Resolution are true and correct and does incorporate them into this Resolution by reference.

SECTION 2. APPROVAL OF RECOMMENDATION.

The County hereby approves the use of three (3) election judges per precinct for General Primary Election.

SECTION 3. SEVERABILITY.

If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Resolution.
PASSED by the County Board of the Fayette County, Illinois on the ___13th___ day of February, 2018, upon yea and nay vote as follows:

Ayes ___11__
Nays ___0__
Absent ___3__

APPROVED by the Chairman of the Fayette County Board, Illinois on the ___13th___ day of February, 2018.

Jeffrey Beckman, Chairperson
Fayette County Board, Illinois

ATTEST:

Vicky Conder
Fayette County Clerk

(SEAL)
RESOLUTION NO. 2018-02-13-C

WHEREAS, Fayette County, Illinois (the “County”), has heretofore been duly organized and is now operating as a county under the provisions of the Illinois Counties Code, and all laws amendatory thereof and supplementary thereto (the “Code”); and

WHEREAS, the Fayette County Supervisor of Assessments Cindi Lotz is qualified to perform the duties of Tax Assessor for the Ramsey Township and is entitled to reimbursement for performance of said duties; and that the certain and specific terms are more fully set forth in the attached Intergovernmental Agreement; and,

WHEREAS, it is in the best interest of Fayette County to approve the Intergovernmental Agreement that is attached hereto; and

NOW THEREFORE BE IT RESOLVED BY THE COUNTY BOARD OF FAYETTE COUNTY, ILLINOIS:

SECTION 1. RECITALS.

The County Board hereby finds that the recitals contained in the preambles to this Resolution are true and correct and does incorporate them into this Resolution by reference.

SECTION 2. APPROVAL OF RECOMMENDATION.

The County hereby approves the Intergovernmental Agreement.

SECTION 3. AUTHORIZATION TO OFFICERS.

The Fayette County Board Chairman is authorized, empowered and directed to execute the Intergovernmental Agreement in the name of Fayette County. The County Clerk is hereby authorized empowered and directed to attest the signature of the Chairman on such Agreement. Upon passage and signing of this Resolution, the County Clerk shall file a certified copy of such executed documents.

SECTION 4. SEVERABILITY.

If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Resolution.
PASSED by the County Board of the Fayette County, Illinois on the 13th day of February, 2018, upon yea and nay vote as follows:

Ayes 11
Nays 0
Absent 3

APPROVED by the Chairman of the Fayette County Board, Illinois on the 13th day of February, 2018.

[Signature]
Jeffrey Beckman, Chairperson
Fayette County Board, Illinois

ATTEST:

[Signature]
Vicky Conder
Fayette County Clerk

[SEAL]
INTERGOVERNMENTAL AGREEMENT

WHEREAS, a vacancy exists in the office of Township Assessor for Ramsey Township, Fayette County, Illinois; and

WHEREAS, there is no person qualified to perform the duties of Township Assessor for said Ramsey Township; and

WHEREAS, pursuant to 35 ILCS 200/2-60, the Township shall contract with a person qualified to do the assessing at a cost no greater than the maximum salary authorized for the Ramsey Township Assessor; and,

WHEREAS, THE Fayette County Supervisor of Assessments Cindy Lotz is qualified to assess property under the provisions of 35 ILCS 200/2-45 and is willing to do so under the terms and conditions set forth herein:

NOW THEREFORE, IT IS AGREED between the Township of Ramsey and the County of Fayette as follows:

1. The duties of Township Assessor for Ramsey Township, Fayette County, Illinois, shall be performed by and under the direction of Fayette County Supervisor of Assessments Cindy Lotz under the terms and conditions set forth herein.

2. In order to assist the Supervisor of Assessments in performing the additional duties as Township Assessor, the County of Fayette will employ Kenny Cook on a temporary part-time basis to work under the supervision of the Supervisor of Assessments for the specific purpose of assisting in the performance of the duties of Township Assessor. Kenny Cook will be paid at entry level and receive those benefits accorded to temporary part-time employees of Fayette County.

3. The Board of Trustees of Ramsey Township hereby agrees to reimburse the County of Fayette for the salary, payroll taxes, and expenses incurred for the additional personnel, including office personnel, necessary to perform the duties of Township Assessor. The County of Fayette shall submit itemized statements detailing hours worked, miles driven, and payroll and employment taxes and expenses incurred in the performance of the assessor's duties. Reimbursement shall be made within 30 days after submission of the said itemized statements. Maximum compensation shall not exceed $4,125 for salaries and 53.5¢ per mile expense reimbursement for calendar year 2018.
4. This Agreement shall be for a term of one (1) year and may be terminated prior thereto under the following circumstances:
   1.) Upon thirty (30) days written notice of intent to terminate by either party;
   2.) Upon the qualification and appointment of an Assessor by Ramsey Township; or
   3.) Upon failure to timely (within 30 days) cure a default by either party after having been given written notice of failure to perform under the terms of this Agreement.

5. All correspondence related to this Agreement and performance hereunder shall be sent by first class mail, to the following persons at the addresses listed below:

   RAMSEY TOWNSHIP
   ATTN: Mary Estes, Township Supervisor
   819 E 2800 Ave.
   Ramsey, IL 62080

   FAYETTE COUNTY SUPERVISOR OF ASSESSMENTS
   ATTN: Cindy Lotz, Supervisor
   Fayette County Courthouse
   221 South Seventh Street
   Vandalia, IL 62471

6. This Agreement shall become effective upon its passage and approval by the Board of Trustees of Ramsey Township and the Fayette County Board of Supervisors.

DATES this 6th day of February, 2018.

RAMSEY TOWNSHIP
By: [Signature]
Mary Estes
Supervisor

FAYETTE COUNTY
By: [Signature]
Jeffery Beckman
Chairman
RESOLUTION NO. 2018-02-13-D

WHEREAS, Fayette County, Illinois (the "County"), has heretofore been duly organized and is now operating as a county under the provisions of the Illinois Counties Code, and all laws amendatory thereof and supplementary thereto (the "Code"); and

WHEREAS, the Fayette County Supervisor of Assessments Cindi Lotz is qualified to perform the duties of Tax Assessor for the Tax Assessment District #3 and is entitled to reimbursement for performance of said duties; and that the certain and specific terms are more fully set forth in the attached Intergovernmental Agreement; and,

WHEREAS, it is in the best interest of Fayette County to approve the Intergovernmental Agreement that is attached hereto; and

NOW THEREFORE BE IT RESOLVED BY THE COUNTY BOARD OF FAYETTE COUNTY, ILLINOIS:

SECTION 1. RECITALS.

The County Board hereby finds that the recitals contained in the preambles to this Resolution are true and correct and does incorporate them into this Resolution by reference.

SECTION 2. APPROVAL OF RECOMMENDATION.

The County hereby approves the Intergovernmental Agreement.

SECTION 3. AUTHORIZATION TO OFFICERS.

The Fayette County Board Chairman is authorized, empowered and directed to execute the Intergovernmental Agreement in the name of Fayette County. The County Clerk is hereby authorized empowered and directed to attest the signature of the Chairman on such Agreement. Upon passage and signing of this Resolution, the County Clerk shall file a certified copy of such executed documents.

SECTION 4. SEVERABILITY.

If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Resolution.
PASSED by the County Board of the Fayette County, Illinois on the 13th day of February, 2018, upon yea and nay vote as follows:

Ayes 11
Nays 0
Absent 3

APPROVED by the Chairman of the Fayette County Board, Illinois on the 13th day of February, 2018.

[Signature]
Jeffrey Beckman, Chairperson
Fayette County Board, Illinois

ATTEST:

[Signature]
Vicky Conder
Fayette County Clerk

(SEAL)
INTERGOVERNMENTAL AGREEMENT

WHEREAS, a vacancy exists in the office of Multi Township Assessor for Multi Township Tax Assessment District # 3, Fayette County, Illinois; and

WHEREAS, there is no person qualified to perform the duties of Tax Assessor for the Multi Township Tax Assessment District # 3; Consisting of Loudon, Bowling Green and Carson,

WHEREAS, PURSUANT TO 35ILCS 200/2-60, the Multi township shall ccontract with a person qualified to do the assessing at the cost no greater than the maximum salary authorized for the Multi Township # 3 Tax Assessor; and,

WHEREAS, the Fayette County Supervisor of Assessments Cindi Lotz is qualified to assess property under the provisions of 35 ILCS 200/2-45 and is willing to do so under the terms and conditions set forth herein;

THEREFORE, IT IS AGREED between the Multi Township Assessment District # 3 and the County of Fayette as Follows:

1. The duties of Tax Assessor for Multi Township Assessment District # 3 Fayette County, Illinois, shall be performed by and under the direction of Fayette County Supervisor of Assessments Cindi Lotz under the terms and conditions set forth herein.

2. In order to assist the Supervisor of Assessments in performing the additional duties as Multi township assessment District # 3 Assessor, the County of Fayette will employ Ryan Parks on a temporary part-time basis to work under the Supervisor of Assessments for the specific purpose of assisting in the duties of Multi Township Assessor. Ryan Parks will be paid at entry level and receive those benefits accorded to temporary part-time employees of Fayette County.

3. The board of trustees of Multi Township Assessment District # 3 here by agrees to reimburse the County of Fayette for the salary, payroll taxes and expenses incurred for the additional personnel necessary to perform the duties of Multi Township Assessor. The County of Fayette shall submit itemized statements detailing hours worked, payroll and employment taxes and expenses incurred in the performance of the assessor's duties. Reimbursement shall be made within 30 days after submission of the said itemized statements. Maximum compensation shall not exceed $5200 for salaries and related expenses and $1500 expense reimbursement for Calendar year 2017.

4. This agreement shall be for the term of one (1) year and may be terminated prior thereto under the following circumstances:

   1. Upon thirty (30) days written notice of intent to terminate either party;

   2. Upon the qualification and appointment of an Assessor by Multi Township Assessment District # 3 or

   3. Upon failure to timely (within 30 days) cure a default by either party after having been given written notice of failure to perform under the terms of this Agreement.
5. All correspondence related to this Agreement and performance hereunder shall be sent by first class mail, to the following persons at the addresses listed below:

MULTI TOWNSHIP ASSESSMENT DISTRICT # 3  
ATTN: JEANNIE MASCHER  
3280 N. 1445 ST. 
HERRICK, IL 62431  

FAYETTE COUNTY SUPERVISOR OF ASSESSMENTS  
ATTN: CINDI LOTZ, SUPERVISOR  
FAYETTE COUNTY COURT HOUSE  
221 SOUTH SEVENTH STREET  
VANDALIA, IL 62471  

6. This agreement shall become effective upon its passage and approval by the Board of Trustees of Multi Township District # 3 and the Fayette County Board of Supervisors.

DATED this 23rd day of January, 2018.

MULTI TOWNSHIP  
ASSESSMENT DISTRICT # 3  
By: ____________________________  
   Jeannle Mascher  
   Chairman

FAYETTE COUNTY  
By: ____________________________  
   Donald Shoad  
   Chairman
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February 6, 2018

Dan Krankeloa, President/CEO
The Tourism Bureau ILLINOISouth
4387 N. Illinois St., Suite 200
Swansea, IL 62226

Re: FY 2018 Certification and Commitment

Dear Mr. Krankeloa:

The purpose of this letter is to indicate that the Fayette County Board will continue to recognize The Tourism Bureau ILLINOISouth as a state certified tourism bureau for the fiscal year 2018.

As one of the certified Tourism Bureaus within the State of Illinois, we understand that The Tourism Bureau ILLINOISouth will provide support through its FY 2018 annual program for its service area, which includes Fayette County, Illinois.

We look forward to working with The Tourism Bureau ILLINOISouth to develop an effective marketing program for Fayette and other counties in the region.

Thank You.

Respectfully,

Jeffrey E. Beckman, Chairman
Fayette County Board
Enclosure (1)

JEB:vlc
LETTER OF AGENCY

TO: All concerned Local Exchange Telephone Companies, Interexchange Carriers, CLECS, Resellers, Consultants, and Equipment Vendors:

Fayette County
(Name of Customer as Listed with the carrier)

The Undersigned authorizes Scott Communication Services, Inc. to act as its Agent with any carrier for purpose of, and to follow the Agent’s instructions relating to, any order or changes to any order regarding the Services, and hereby releases any and all liability for doing so.

Any LEC, etc. may deal directly with the Agent on all matters pertaining to the ordering, provisioning and billing of Services. This authorization shall remain in effect until December 31, 2018.

This authorization does not preclude our ability to act on our own behalf in matters concerning our telecommunications services.

For further information contact Scott Communication Services, Inc. at 309-208-5152

[Signature]
Authorized Signature

[Initials]
Initials

[Signature]
Print Name

[Date] 2/13/18
Date

P.O. Box 10823, PEORIA, ILLINOIS 61612-0823