

Kiowa County Commissioners Special Meeting  
Courthouse Lower Level Conference Room  
July 8, 2018

Bert Lowery, John Bertram, Ron Freeman, Kristi Cooper, Terri Butler, Kerri Ulrich, Karen Butler, Rosa Spainhour, Theresa Dasenbrock, Lisa Axman and Brenda Osborne attended the meeting.

Bert called the special meeting to order at 9:00 to go over the 2020 County budget requests with our auditors, Theresa Dasenbrock and Lisa Axman from Lewis, Hooper & Dick and LLC.

Theresa reviewed the landfill agreed upon procedures and the audit report. Lisa then went into the audit process and explained some observations and recommendations such as the purchasing of equipment over \$5000 must obtain bids properly, budget amounts by line item inputted correctly and timely into the software in the current year, Cemetery Districts not filing their annual reports with the Commissioners, Extension Council minutes missing dates on their official minutes, Library to upgrade to use financial software and typing their board minutes instead of being hand written, outstanding checks in the Sheriff inmate account, bank reconciliations should be done timely on a monthly basis to include Health Insurance Fund and review disbursement policies when contributing to groups such as safe kids, after prom and Southwest Kansas Area Agency on Aging.

Theresa suggested that all hourly payed employees' clock in using the time keeping system for accountability for their time. She informed them that she has noticed a few departments who just edit their time each day and suggest them to review this. Next, she suggested that the hourly supervisors should be moved to salary since the Commissioners are not signing off on their timesheets and that they are not held accountable for their actual work hours. After some discussion it was by consensus for the Clerk to work with the hourly supervisors on adjusting them from hourly to salary and to report back with their salaries. Also, they asked the Clerk to work with Public Works department on getting setup for all their employees to start using the time clock.

Theresa shared comparison graphs for population, totals milled levied last year, assessed tangible valuations, total levies that was compared to surrounding counties and cities. Next, they moved into the budget process and went through each request and adjusted budget requests. Theresa informed them that with the budget adjustments that were made they would be looking at a decrease of 0.338 mills making it a total of 74.457 mills to fund the 2020 budget requests. Bert moved to set the 2020 mill levy as 74.457 mills for publication and John seconded, motion carried 3-0. The budget hearing will be August 5<sup>th</sup> at 10:00 am during the regular Commissioner's meeting.

Meeting was adjourned at 2:33

Kiowa County Commission:

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Bert Lowery, Chairman

Attest:

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John Bertram, Vice Chairman

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Kristi Cooper, County Clerk

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Ronald Freeman, Commissioner