

## **SPECIAL JOINT SESSION**

### **SCOTT COUNTY BOARD OF COMMISSIONERS AND COUNCIL**

**JANUARY 5, 2023**

The Scott County Board of Commissioners and Council met in Special Joint Session on January 5, 2023 at 5:30 p.m. in the Commissioners Room, Suite 128, Courthouse. Those present were Board of Commissioner members: Mike Jones, Randy Julian and Greg Prince. Council Members Lyndi Hughbanks, John Collins, JR Ward, John Miller, Jonathon White and Eric Gillespie. Council member Diane Mullins was unable to attend. Also present were Auditor Jennifer Rode Hamelman, Chief Deputy Deborah Richey and Attorney Zach Stewart.

The meeting was called to order by Board of Commissioner President Mike Jones with the Pledge of Allegiance and roll call of Commissioners. Council Vice President, Lyndi Hughbanks had roll call for the Council.

#### **INTRODUCTION AND MEETING PURPOSE**

Jones stated the purpose of the meeting is informational and Attorney Zach Stewart explained that this meeting was mostly for the benefit of the new elected officials and will outline how ARPA and Opioid Settlement money can be used.

Jason Semler, CPA and Paige Sansone, CPA presented for Baker Tilly.

They discussed how the money has been spent so far in Scott County. They also discussed how money can and cannot be used. ARPA cannot be put in General Fund or used to pay down debt, however the money can be used to pay expenses that qualify and the money in those areas can then be used for areas that do qualify.

ARPA money has to be allocated by end of 2024 and spent by end of 2026. The State Board of Accounts has asked that Commissioners and Council work together to decide how funds are appropriated.

Council member White asked if the county is required to keep 10% of the appropriations back to pay for an audit if necessary. Semler and Sansone were not aware of that requirement for ARPA, but thought it may be wise to do that for the Opioid Settlement money.

Council member Ward asked Attorney Stewart if he were the one that kept the guidelines as to how the money could be spent without any penalty. Stewart explained that the Opioid money guidelines are on the Attorney General website and show how the abated (restricted) and non-abated (non-restricted) funds could be spent.

Semler and Sansone highly recommended another forecast using 2022 ending numbers to see where the county is financially now. During the 2021 forecast, it showed that the county is very low on cash on hand. Baker Tilly will need the year end numbers for 2022 and asset valuation to be compile the forecast. It would be good to perform this soon rather than later as this will help to form the budget and help all the new elected officers understand the money situation. It is always better to budget from the funds you have instead of looking to add more revenue through taxes. Both Semler and Sansone would like to see the county have 15% cash left on the books at year end and need to get those reserves up.


Michelle Matern, with the Health Department, and Nick Oleck, with EMS, mentioned that the Ambulance service has funds that run through the Health Department books and change the actual information. Sansone doesn't understand why and wants to remedy this for the future.

Council member Ward asked that the Board of Commissioners and the County Council meet once a quarter to discuss issues and see what is best for the county. He also wanted to meet with department heads to discuss their needs as well. Matern suggested that Department heads could send questions to the Council through Auditor Hamelman.

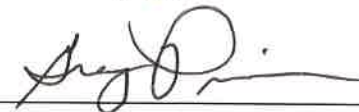
Baker Tilly was asked to prepare a proposal for the preparation of a Comprehensive Financial Plan. The county would need to confirm this work by the first of March.

**ADJOURNMENT**

With no other business, Jones moved to adjourn Board of Commissioner for the January 5, 2023 Special Joint Meeting. Second provided by Prince. Motion carried unanimously.

  
Mike Jones, President

  
Randy Julian, Vice President


  
Greg Prince, Member

ATTEST:   
Jennifer Rode Hamelman, Auditor

**ADJOURNMENT**

With no other business, Ward moved to adjourn the Council for the January 5, 2023 Special Joint Meeting. Second provided by Miller. Motion carried unanimously.

  
Lyndi Hughbanks, President

  
JR Ward, Vice President

  
Eric Gillespie, Member

  
Diane Mullins, Member

  
John Collins, Member

  
John Miller, Member

  
Jonathon White, Member

ATTEST:   
Jennifer Rode Hamelman, Auditor