Rock Island County

Rock Island County. Build the future and improve the quality of life for our community

Rock Island County

County Board

Chairman
Phillip B. Banas

Vice Chairman
Ken "Moose" Maranda

Committee Chairpersons

Health & Human Services
Steven E. Meersman

Forest Preserve
Steve Ballard

Public Works
Ken "Moose" Maranda

Administration
John Brandmeyer

Human Resources
Nick Camlin

Finance
Don Jacobs

Governmental Affairs
Richard Brunk

Board Members

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Michael Burns
Kim Callaway-Thompson
Virgil Dueysen
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Gary Freeman
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Edwin M. Langdon
Mia D. Mayberry
Drue Mielke
Pat Moreno
Ron Oelke
Virginia "Ginny" Shelton
Rodney Simmer
Scott Terry
Brian Vyncke
J. Robert Westpfahl

Executive Assistant
Shelly L. Chapman

Internal Operating Procedures/Guidelines

Policies

Adopted by the County Board

OFFICE OF THE
COUNTY BOARD
Rock Island County, Illinois
1504 Third Avenue, Rock Island, IL 61201
Phone: (309) 558-3605 * Fax: (309) 786-4473

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Edwin M. Langdon
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Virgil J. Mayberry
John "Mike" McColl
Patrick Moreno
Harry O. Perez
Sharon Sallows
Fred W. Schultz
Rodney Simmer
J. Robert Westpfahl

Executive Assistant
Shelly L. Chapman

JULY 1, 2011

EQUAL OPPORTUNITY/AFFIRMATIVE ACTION - POLICY STATEMENT

Notice is hereby given that Rock Island County, Henry County, and Mercer County, as municipalities sponsoring a Local Workforce Area under provisions of the Workforce Investment Act (WIA), have agreed to the following:

> **"As a condition to the award of financial assistance under WIA from the Department of Labor, the grant applicant assures, with respect to operation of the WIA-funded program or activity and all agreements or arrangements to carry out the WIA-funded program or activity, that it will comply fully with the non-discrimination and equal opportunity provisions of the Workforce Investment Act of 1998 , as amended (WIA) , including the Non-traditional Employment of Women Act of 1991; Title VI of the Civil Rights Act of 1964, as amended; the Age Discrimination Act of 1975, as amended; Title IX of the Education Amendments of 1972, as amended; and with all applicable requirements imposed by or pursuant to regulations implementing those laws; including but not limited to 29 CFR Part 37. The United States has the right to seek judicial enforcement of this assurance."**
>
> **The equal employment and non-discrimination requirements detailed above will also be applied to all agencies responsible to Rock Island, Henry and Mercer counties for contractual services, vendors, or any purchasing done by the administrative entity, the Rock Island Tri-County Consortium. This policy will further establish a positive goal-oriented program. To achieve these objectives, the Rock Island Tri-County Consortium will establish specific targets and time tables. Failure of contractors/subgrantees to comply with this policy shall jeopardize initial, continued, or revised funding under the Act.**

As Chief Executives of the member counties, we give our unqualified support of equal employment and training opportunity as set forth in this notice. We have designated the Director of the Rock Island Tri-County Consortium to ensure its implementation. This individual is the person for complainants to appeal to, and has the specific responsibility to correct discrimination practices either in his/her office or in any employing or training agency.

Signed: James E. Bohnsack
James E. Bohnsack, Chairperson
Rock Island County Board

Signed: Tim Wells
Tim Wells, Chairperson
Henry County Board

Signed: Maxine Henry
Maxine Henry, Chairperson
Mercer County Board

Note: this notice will be posted in a conspicuous place accessible to employees and applicants for training and employment.

Rock Island County Board
1504 Third Avenue Rock Island IL 61201
309-558-3605 fax 309-786-4473
coboard@co.rock-island.il.us

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Shelly L. Chapman

July 1, 2011

ACCION AFIRMATIVA DE IGUALDAD DE OPORTUNIDAD EN EL EMPLEO-DECLARACION

Por ésta se notifica que los condados de Rock Island, Henry y Mercer como patrocinadores de un área de transmisión de servicios bajo las disposiciones del Acta Workforce Investment (WIA), han llegado al siguiente acuerdo:

"Como condición indispensable para la adjudicación de asistencia financiera bajo las disposiciones del WIA del Departamento de Trabajo, el solicitante de la subvención asegura, con respecto a la operación del programa o actividad subvencionados y todos los acuerdos o disposiciones para llevar a cabo el mencionado programa o actividad, que cumplirá enteramente con todos los requisitos de las disposiciones de no discriminación e igualdad de oportunidad del Acta Workforce Investment de 1998 y enmiendas (WIA), incluyendo el Acta de Empleo no Tradicional para Mujeres de 1991; Titulo VI del Acta de Derechos Humanos de 1964 y enmiendas; el Acta de Discriminación por Edad de 1975 y enmiendas; Titulo IX de la Enmienda de Ley para la Educación de 1972 y enmiendas; y con todos los requisitos aplicables impuestos por o de conformidad con las regulaciones para la ejecución de dichas leyes; incluyendo pero no limitado el 29 CFR Parte 37. Los Estados Unidos se reservan el derecho a conseguir por medios judiciales el cumplimiento de dicho aseguramiento."

Los requisitos de no discriminación e igualdad en el empleo detallados anteriormente serán también aplicables a todas las agencias que respondan a los condados de Rock Island, Henry y Mercer por servicios contractuales, a proveedores, o cualquier adquisición llevada a cabo por la entidad administrativa, the Rock Island Tri-County Consortium. Esta declaración establecerá adicionalmente un programa orientado a fines positivos. Para conseguir estos fines, el Rock Island Tri-County Consortium establecerá metas y límites de tiempo específicos. La falta de cumplimiento por parte del receptor del contrato o de la subvención de los requisitos mencionados en esta declaración pondrá en peligro la entrega inicial, continuada o por revisión de la asistencia financiera bajo las disposiciones del Acta.

Como Jefes Ejecutivos de los condados miembros, damos nuestro apoyo incondicional de igualdad de oportunidad en el empleo y en el adiestramiento tal y como se ha promulgado en este anuncio. Se ha designado al Director del Rock Island Tri-County Consortium para asegurar la puesta en practica de estas regulaciones. Este individuo será la persona a la cual se apelará en caso de ser objeto de prácticas discriminatorias, y tiene la responsabilidad específica de corregir las mencionadas practicas discriminatorias tanto en su oficina como en cualquier centro de empleo o de adiestramiento.

Firmado: James E. Bohnsack
James E. Bohnsack, Chairperson
Rock Island County Board

Firmado: Tim Wells
Tim Wells, Chairperson
Henry County Board

Firmado: Maxine Henry
Maxine Henry, Chairperson
Mercer County Board

Nota: Este anuncio será colocado en un lugar visible y accesible tanto a empleados como a solicitantes de empleo o adiestramiento.

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INVESTMENT

POLICY

ROCK ISLAND COUNTY, ILLINOIS

The Honorable
Louisa Ewert
Treasurer
Rock Island County, Illinois
(revised 9/13/12)

INVESTMENT POLICY

Louisa Ewert

Rock Island County Treasurer

It is always prudent for any public unit to have an Investment Policy in place for the purpose of safe guarding funds, equitably distributing the investments and maximizing income of the governmental unit. The following policy is adopted for the Rock Island County Treasurer's office.

Scope of Investment Policy

This investment Policy applies to the investment activities of all funds under the jurisdiction of the Rock Island County Treasurer. This Investment Policy will also apply to any new funds or temporary funds placed under the jurisdiction of the Rock Island County Treasurer. The Illinois Compiled Statutes will take precedence except where this policy is more restrictive wherein this policy will take precedence.

Objectives

The Purpose of this Investment Policy of the Rock Island County Treasurer is to establish cash management and investment guidelines for the stewardship of public funds under the jurisdiction of the Rock Island County Treasurer. The specific objectives of this investment policy will be as follows:

1. Safety of principal
2. Diversity of investments to avoid unreasonable risks.
3. The portfolio shall remain sufficiently liquid to meet all operating costs which may be reasonably anticipated.
4. The highest interest rate available will always be the objective of this policy combined with safety of principal, which is left to the discretion of the Rock Island County Treasurer, which includes whether or not the Rock Island County Treasurer will require collateralization of any deposits.
5. In maintaining its investment portfolio, the Rock Island County Treasurer shall avoid any transaction that might impair public confidence in the Rock Island County Treasurers office.
6. The Rock Island County Treasurer will give consideration to the financial institutions positive community involvement when consideration is given to the financial institution to be used as a depository.

7. All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.
8. All funds shall be deposited within two working days at prevailing rates or better in accordance with Illinois Compiled Statutes.
9. The Rock Island County Treasurer shall refrain from personal and business activity that could conflict with the proper execution and management of the investment program or that could impair the ability to make impartial decisions.

Safekeeping and Custody

All investment of funds under the control of the Rock Island County Treasurer is the direct responsibility of the Rock Island County Treasurer. The Rock Island County Treasurer shall be responsible for all transactions and shall establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

Security Controls

Only the Rock Island County Treasurer should be authorized to establish financial accounts for the office of the Rock Island County Treasurer. At all times either the Rock Island County Treasurer, singly or signatories as designated by the Rock Island County Treasurer should be authorized to sign on financial accounts of the office of the Rock Island County Treasurer.

Prudence

The standard of prudence to be used by investment officials shall be the "prudent person", and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for any individual securities credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

Accounting

All investment transactions shall be recorded by the Rock Island County Treasurer or the Treasurer's staff. A report will be generated monthly and presented to the Rock Island County Board. This report will list fund balances including investment activities and all other information deemed pertinent.

Financial Institutions

The Rock Island County Treasurer will have the sole responsibility to select which financial institutions will be depositories for Rock Island County Treasurer funds.
The Rock Island County Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement of the financial institution when choosing a financial institution.

Investment Vehicles

The Rock Island County Treasurer will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes.
Investments permitted include:
- Interest bearing savings/checking accounts at financial institutions within the State of Illinois.
- Certificate of Deposits at financial institutions within the U.S. and fully insured by FDIC.
- Money Market mutual funds limited to U.S. government obligations.
- Local government investment pools. (e.g.The Illinois Funds)
- Repurchase agreements whose underlying purchased securities consist of U.S. government obligations or U.S. government agency obligations.
- U.S. government obligations.

Collateral

At all times the Rock Island County Treasurer shall limit deposits in any such financial institution so as not to exceed 75% of its capital stock and surplus. Additional collateral on any funds not insured by the FDIC shall also be pledged to exceed this statutory limit, such collateral being backed by the U.S. Government and held in a third party custodial bank.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the Rock Island County Treasurer's portfolio. Pursuant to the Public Funds Investment Act at 30 Illinois Compiled Statutes 235/2.5 and other provisions included in that Act, along with all other Statutes and Constitutional provisions regarding conflicts of interest and ethical considerations.

Adopted this _____ day of _____, 20_____.

_____

Louisa Ewert,
Treasurer
Rock Island County, Illinois

Rock Island County

Financial Policies

March, 2010

3-12-10

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Rock Island County
Financial Policies

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Financial Policies

Purpose

Rock Island County government operates on policies designed to protect the assets of the County, provide guidance to employees, and serve the public efficiently.

It is the intent of Rock Island County that these policies be used to avoid conflicting goals or activities that may have a negative impact on the overall financial position of the County. The County also has in place a system of internal accounting controls that is designed to provide reasonable assurance that the financial records are reliable for preparing financial statements and for maintaining accountability of assets and obligations. Over the years, the Rock Island County Board has adopted policies which are summarized below. Some of these policies have been established by Illinois statute.

These financial policies apply to revenues, cash management, operating budget, capital improvements, debt management, risk management, and accounting.

Objectives

- To be accountable to the citizens of Rock Island County
- To protect the policy-making ability of the County Board by ensuring that important policy decisions are not controlled by financial problems or emergencies
- To enhance the policy-making ability of the County Board by providing accurate information on program costs
- To ensure sound management of the County government by providing accurate and timely information on the financial condition of the County
- To provide sound financial principles to guide management on matters which have a significant fiscal impact
- To establish operational principles that minimize the cost of government and financial risk
- To establish revenue principles that will maintain a diversified and stable system to shelter the County from short-run fluctuations in any one revenue source, distribute the cost of services fairly, and provide the adequate funds to operate desired programs
- To provide the essential public facilities and prevent deterioration of the capital infrastructure of the County
- To protect and enhance the credit rating of the County

- To ensure the legal and appropriate use of County funds through a system of internal controls

Amending the Budget

After adoption of the annual budget, the budget may be amended through a budget amendment or budget transfer. Authority for amending the budget is found at 55 ILCS 5/6-1003 and ILCS 5/6-1005 of the Counties Code.

- Budget Amendments: Amendments to the budget require a 2/3rd majority vote of the County Board
- Budget Transfers between Salaries & Wages, Supplies, Other Services & Charges and Capital Outlays require a 2/3rd majority vote of the County Board

Appropriation

All county funds are appropriated in the "Official Budget". Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

(55 ILCS 5/6-1005) (from Ch. 34, par. 6-1005)
Sec. 6-1005. Contract or obligation in excess of appropriation. Except as herein provided, neither the county board nor any one on its behalf shall have power, either directly or indirectly, to make any contract or do any act which adds to the county expenditures or liabilities in any year anything above the amount provided for in the annual budget for that fiscal year. Provided, however, that the County Board may lease from any Public Building Commission created pursuant to the provisions of the Public Building Commission Act, approved July 5, 1955, as heretofore or hereafter amended, any real or personal property for county purposes for any period of time not exceeding twenty years, and such lease may be made and the obligation and expense thereunder incurred without making a previous appropriation therefor, except as otherwise provided in Section 5-1108. Nothing contained herein shall be construed to deprive the board of the power to provide for and cause to be paid from the county funds any charge upon said county imposed by law independently of any action of such board. Except as herein provided, no contract shall be entered into and no obligation or expense shall be incurred by or on behalf of a county unless an appropriation therefor has been previously made.
(Source: P.A. 86-962.)

Balanced Budget

Our budget is an itemized budget for each fund and each program within the fund. Our definition of a balanced budget is when current revenues are equal to or greater than the

current expenditures. Examples of strategies to be used include improving productivity, identification of the responsible party(ies) to move the service or payment burden away from the county; improving revenues; creation of new service fees or raising of existing fees based on the cost of services; reduction or elimination of programs; use of fund balances, if available; reduction or elimination of services; and lastly, increase property taxes. In any fund which expenditures shall exceed revenues, operating reserves may be used to meet the shortfalls.

One-Time Revenues

To the extent feasible, one-time revenues will be applied toward one-time expenditures; not to finance ongoing programs. Ongoing revenues should be equal to or exceed ongoing expenditures.

Encumbrance

An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Every effort will be made to ensure that these commitments will not extend from one fiscal year to the next. Any emergency encumbrances that do extend into the next fiscal year will be subject to appropriation in the next years' budget. Encumbrances at year end do not constitute expenditures or liabilities in the financial statements for budgeting purposes.

Revenue

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. Revenues are projected using conservative estimates based on historical information and current levels of collection.
3. Illinois Statutes limit the amount of total property tax that can be levied by the County Board. In complying with these requirements, the levy for each fund may be based upon an evaluation of its fiscal health; non-property tax revenues and opportunities for future non-levy growth; the level of planned expenditures; and cash requirements.
4. The County charges user fees for items and services which benefit a specific user more than the general public. User fees are determined by the Statutes or an indirect cost study. Fee studies based on cost are done as needed to determine the levels of fees needed to equal the total cost of providing the services. Where feasible, all fees for licenses, permits, fines and other miscellaneous charges may be set to recover the County's expense in providing the attendant service. These fees will be reviewed as needed and recommended changes presented to the appropriate County Board standing committee and then the Finance Committee.

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Investment Policy

This investment policy applies to the investment activities of all funds under the jurisdiction of the Rock Island County Treasurer as well as any new or temporary funds placed under the jurisdiction of the Rock Island County Treasurer. The Illinois Compiled Statutes (30 ILCS 235/1 et al., Public Funds Investment Act) will take precedence except where this policy is more restrictive.

It is the purpose of this policy to establish cash management and investment guidelines for the stewardship of public funds under the jurisdiction of the Rock Island County Treasurer.

Objectives

- Safety of principal.
- Diversity of investments to avoid unreasonable risks.
- The portfolio will remain sufficiently liquid to meet all operating costs which may be reasonably anticipated.
- The highest interest rate available will always be the objective of this policy combined with safety of principal, which is left to the discretion of the Rock Island County Treasurer. This includes whether or not to require the collateralization of any deposits.
- In maintaining its investment portfolio, the Rock Island County Treasurer will avoid any transaction that might impair public confidence in the Rock Island County Treasurer's Office.
- The Rock Island County Treasurer will give consideration to the financial institutions positive community involvement when determining which financial institution to use as a depository.
- All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.
- All funds will be deposited within two (2) working days at prevailing rates or better, in accordance with Illinois Compiled Statutes.

Responsibility

The Rock Island County Treasurer has the direct responsibility for investment of all funds under the control of the him/her. The Rock Island County Treasurer will be responsible for all transactions and will establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

Prudence

The standard of prudence to be used by investment officials will be the "prudent investor" and will be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence may be relieved of personal responsibility for any individual securities credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

Accounting

All investment transactions will be recorded by the Rock Island County Treasurer's staff. A report will be generated, at least monthly, listing all active investments. Information regarding securities in portfolio will be provided by class or type, book value interest earned and market value as of report date will be included. This report will be made to the Rock Island County Board and Rock Island County Treasurer. (55 ILCS 5/3-10010)

Financial Institutions

As per 55 ILCS 5/3-10009, the Rock Island County Treasurer will recommend to the County Board which banks or savings and loan associations moneys in the custody of the treasurer may be kept. The Rock Island County Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement when recommending a financial institution. An annual resolution designating financial institutions will be presented the County Board for adoption.

At no time will investments of Rock Island County exceed 65% of the financial institutions capital and surplus. All financial institutions having any type of financial relationships; deposits, investments, loan, etc.; are required to provide a complete and current "call report" required by their appropriate regulatory authority each calendar quarter within 30 days of the "call" request date. (30 ILCS 235/6)

Investment Vehicles

The Rock Island County Treasurer will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes. The Public Funds Investment Act, 30 ILCS 235/1 et seq., specifies the investments in which county governments are authorized to deposit public funds.

Collateral

It will be the discretion of the Rock Island County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from Rock Island County. At all times, the Treasurer will require that deposits in excess of 35% of the capital and surplus of a financial institution will be collateralized. The Treasurer may request collateral for any part of deposits in financial institutions he/she determines it to be in the best interest in safeguarding the funds on deposit. (30 ILCS 235/6)

When collateral is required, 110% of the deposit will be required. Only the following collateral will be accepted:

- U.S. Government Direct Securities
- Obligations of Federal Agencies
- Obligations of the State of Illinois
- Obligations of the County of Rock Island
- Obligations of municipalities located within the County of Rock Island, subject to acceptance by the Rock Island County Treasurer
- Acceptance Collateral as identified in the Illinois Compiled Statutes for use by the Treasurer of the State of Illinois

Investments will be made with judgment and care, under circumstances then prevailing, which investors of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived. The prudent investor standard is one where investments will be made with the judgment and care that a prudent investor would consider in investing and managing assets and funds considering the purposes, terms, distribution requirements, and other circumstances of the assets. This standard requires the exercise of reasonable care, skill, and caution and is to be applied to investments not in isolation, but in the context of the asset portfolio as a whole and as a part of an overall investment strategy that should incorporate risk and return objectives reasonable suitable to the assets.

The above standard is established as the standard for professional responsibility and will be applied in the context of managing the Rock Island County Treasurer's portfolio. Pursuant to the Public Funds Investment Act at 30 ILCS ILCS 235/1 et seq. and all other Illinois statutes and constitutional provisions regarding conflicts of interest and ethical considerations.

Security Controls

Only the Rock Island County Treasurer should be authorized to establish financial accounts for the County of Rock Island. At all times either the Rock Island County Treasurer, singly or signatories as designated by Rock Island County, should be authorized to sign on financial accounts of the office of the Rock Island County

Treasurer. Authority for this is found in the Treasurer's statute 55 ILCS 5/3-10001 et seq., and in the Public Funds Investment Act, 30 ILCS 20/1 et seq.

Grants

The County will aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies. The County Board Chairman will review all grant applications, and promptly inform the appropriate standing committee of the grant application with his recommendation. In recommending acceptance or rejection of a grant, the County Board Chairman will evaluate each grant upon consideration of the following:

- The amount of matching funds required
- In-kind services that are to be provided
- The length of the grant
- The requirement to continue the service after the grant has ended
- Related operating expenditures

Debt

- The County will only utilize long-term borrowing to fund capital improvements or projects that cannot be financed from current revenues.

- Debt financing will generally be utilized for projects that benefit the citizens of Rock Island County, have a useful life that will exceed the term of the financing, and when specific project revenues or resources will be sufficient to service the debt.

- The county will not use long term debt for current operations.

Budget Responsibility

It is the policy of Rock Island County that hiring requests shall be reviewed for all departments, offices and funds. The following guidelines shall be used in order to ensure fiscal responsibility.

Requests for Replacements

When a department or office has a vacancy that is an existing position within the budget, the following protocol shall be observed:

- The Department Head/Elected Official shall complete the Request to Hire Form and submit to the appropriate committee that they report to for approval to hire the replacement employee.
- The request will be forwarded to the Finance Committee to ensure that the departmental and County budget can still meet the obligations of the replacement employee.
- The request is then presented at the County Board meeting for approval.
- Human Resources Department begins the process of posting the vacancy and receiving applications to fill the vacancy.

Requests for New Positions

When a department or office recognizes a need for a new position, the following protocol shall be observed:

- The Department Head/Elected Official shall complete the Request to Hire Form and submit to the appropriate committee that they report to for approval to add another position to the department. Department Head/Elected Official should plan to attend the committee meeting to provide details as to why the position is needed including any potential savings to the County by adding the position.
- If approved, the request will be forwarded to the Human Resources Committee for review.
- If approved, the request will be forwarded to the Finance Committee to appropriate the additional funds necessary within the various budget line items.
- The request is then presented at the County Board meeting for approval.
- Human Resources Department begins the process of posting the vacancy and receiving applications to fill the vacancy.

Approved May 21, 2013

Adoption of Financial Policies
Rock Island County Board

The Finance Committee of the Rock Island County Board recognizes that financial policies are needed to frame major policy initiatives and to outline budget process that encompasses the broad scope of government planning and decision making with regard to the use of resources.

Framework will be prepared and adopted that describes the overall budget process and will be organized around the principles of the budget process. These principles include, but are not limited to:

- Ensuring that at a minimum, revenue meets expenditures
- Keeping adverse employee impacts to a minimum
- Maintaining and improving where possible a high level of services available
- Encouraging open communication among Elected Officials, Department Heads and County Board Members

Financial policies as adopted will be reviewed annually at the beginning of each budget cycle by the Budget Committee. Any recommendations for revisions will be presented to the Finance Committee and the full County Board.

Rock Island County's Financial Policies will be established in the following categories:

1. Financial Planning Policies
    - A. Balanced Budget
    - B. Long Term Financial Planning
    - C. Financial Forecasting in the budget preparation process
    - D. Asset Inventory
2. Budget/Reporting Policies
    - A. Replenishing fund balances
    - B. Presenting budget to actual comparisons within basic financial statements
    - C. Structurally balanced budget policy
    - D. Presentation of capital budget within the operating budget document
3. Expenditure Policies
    - A. Debt Capacity, Issuance and Management

The purpose of a County Financial Policy is to serve as a foundation for long and short range planning, facilitate decision making and provide direction to staff for handling the County's day-to-day financial

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business. Because of the broad and diverse nature of the County's numerous committees and departments, having written clearly defined financial policies minimizes the risk of developing conflicting or inconsistent goals and objectives which could have a negative impact on the overall financial position of the County.

1. Financial Planning Policies

A. BALANCED BUDGET - Rock Island County defines a balanced budget as annual revenues meeting or exceeding annual expenditures without utilizing fund balances to operate. It is the commitment of Rock Island County that every effort shall be made to operate under a balanced budget. From time to time when it is planned by the Budget Committee to deviate from this commitment, it will be so noted in the Annual Budget Document produced by the County Board Office. During the fiscal year, should it be determined that revenue will not meet expenses and that fund balances must be utilized to maintain operations, this shall be noted in the annual report from the Auditor. The County Board should annually receive and approve specific goals for departments prior to the budget cycle beginning.

B. LONG TERM FINANCIAL PLANNING - Rock Island County realizes that aligning financial capacity with long term service objectives is beneficial in helping to navigate challenges. Utilizing known data such as bargaining unit contractual obligations, historical expenditures and revenue trend projections and information gathered from annual goal sessions; Rock Island County will begin work on a three year financial planning tool. It is the goal of the Finance Committee that work begin on a three year financial planning tool during calendar year 2013. A five year capital projects budget should be presented with each annual operating budget request.

C. FINANCIAL FORECASTING IN THE BUDGET PREPARATION PROCESS - utilizing data from the three year financial planning tool; the Budget Committee will forecast major revenues and expenditures. The forecasting will assist Rock Island County by providing an understanding of available funding; evaluating financial risk; assess the likelihood that services can be sustained; assess the level at which capital investments can be made; identify future commitments and resource demands; and identify key variables that cause change in the level of revenue.

D. ASSET INVENTORY - as described in great detail in the Rock Island County Procedure Manual; the Auditor's Office completes an

annual inventory of all major capital assets. The Budget Committee will begin reviewing this data prior to budget hearings to assist with the planning of ongoing financial commitments required to maximize the public's benefit.

2. Budget/Reporting Policies

A. REPLENISHING FUND BALANCES - Rock Island County acknowledges that it is essential to maintain adequate levels of fund balance to mitigate risks and provide a back-up for revenue shortfalls. It is the recommendation of the Finance Committee that a minimum of two months of regular operating expenditures be maintained for fund balance in all funds, effective with the beginning of FY 2013-14 (December 1, 2013). Further, the Finance Committee realizes that in our major Funds which include the General Fund, Hope Creek Care, Health Department, Highway Department, IMRF, FICA and Liability Insurance; that a fund balance of four months is ideal. It shall be the goal of the Finance Committee to obtain a four month reserve in these identified major funds with the start of FY 2015-16 (December 1, 2015). The purpose for maintaining the fund balances as described is to offset revenue shortfalls, to maintain operations during the non-collection months for property taxes, and to minimize risks in operational needs.

When it becomes necessary to utilize funds that dip into the fund balance targets identified, it shall be the duty of the Auditor and Treasurer to ensure that the County Board is aware that the fund balances are outside the recommended level. Prior to approval for expenditures outside the normal operating costs, the Finance Committee is to be informed that the balance will be minimized. Immediately upon the notification that the fund balance target has been reduced, all revenue sources shall be reviewed to attempt to replenish the fund balance. It is the policy of Rock Island County that it is our strategic intent to replenish fund balances as soon as economic conditions allow. Replenishments are to take place in a prompt fashion and in all cases within 36 months of the reduction in fund balance. This 36 month period is to coincide with long term financial planning that Rock Island County will complete. Milestones for gradual replenishment should a multi-year approach be necessary is to reach 80% of target in one year, 90% of target in two years and 100% of target in three years. The exception to this would be recovering from expenses related to a natural disaster.

Each fund should maintain a fund balance at a level which will provide for a positive cash balance throughout the fiscal year. Adequate fund reserves will be maintained to not jeopardize the financial position of the County in the event of a major unplanned occurrence. One-time

revenue sources, which are substantial in nature, will be held in reserve until such time as the County Board would identify a specific use.

Sound appraisal procedures will be maintained to keep property values current. Where possible, the County will identify and establish all user charges and fees at a level related to the cost of providing the services; these charges and costs will be re-evaluated annually.

B. PRESENTING BUDGET OT ACTUAL COMPARISONS WITHIN THE BASIC FINANCIAL STATEMENTS - Rock Island County acknowledges that adherence to the budget is of paramount importance. Monthly, the Auditor shall provide the Finance Committee with reports that compare budget to actual expense and revenue data. This information shall also become part of our audited basic financial statements, beginning with the audit for fiscal year end November 30, 2014.

C. STRUCTURALLY BALANCED BUDGET - It shall be Rock Island County's policy that a structurally balanced budget should not rely on non-recurring resources such as the sale of assets or reserves to fund ongoing expenditures. Recurring revenues shall meet or exceed recurring expenses. The annual budget presentation shall identify how recurring revenues are aligned with or not aligned with recurring expenditures. The County will pay all current expenditures with current revenue.

D. PRESENTATION OF THE CAPITAL BUDGET IN OPERATING BUDGET DOCUMENT - The Finance Committee of the Rock Island County Board recommends that the capital budget be provided in a distinct section of the budget document. It shall include definitions of the capital expenditures, the use of the item(s), total dollar amount, shall be identified as recurring or non-recurring and shall identify the department/office that will utilize the capital expenditure item.

3. Expenditure Policies

A. DEBT CAPACITY, ISSUANCE AND MANAGEMENT - As per statutory limits, Rock Island County may incur debt up to 5% of our equalized assessed value (EAV). Rock Island County currently has a limited scope Public Building Commission (PBC) who may only issue bonds for jails or jail related activities. The PBC issues General Obligation (GO) bonds. The construction of Hope Creek Care Nursing Home was made possible through Alternative Revenue Source Bonds. Upon identification that debt service is needed for operations, the Rock Island County Board shall

determine the amount that would be needed for a specific purpose and what type of bond is necessary to pay the debt service. Consideration for taxpayer expense should be a main consideration for debt issuance. The County will not use long term debt for current operations.

B. **BUDGET PREPARATION** – The County Board Office shall be responsible for the annual written budget document, for scheduling all budget hearings and all Budget Committee related functions.

Laid on Display May 21, 2013; adopted June 18, 2013

DRAFT

Treasurer's Disbursement (TD) Policy

When the need arises to pay a claim/invoice outside of the standard voucher cycle, Department Heads and Elected Officials may request that a treasurer's disbursement (TD) be issued. As much as possible, claims should be submitted utilizing the standard procedure of entry into the accounting software by the last working day of the month for appropriate review and tracking.

A list of recurring vendors has been established to allow for the repeated TD's to be issued for items such as postage, health insurance claims and other more urgent claims. When the need arises for a TD to be issued, the TD request form should be completed and submitted to the County Board Office for processing along with a properly completed claim front and the actual invoice to be paid. Upon the Chairman's approval, the packet will be taken to the Auditor's Office for processing. Should the Chairman not approve the TD request, it will be returned to the appropriate department for processing thru standard means.

The County Board encourages the use of the standard monthly claim system. There are occasions when paying thru the TD process will save taxpayer dollars by obtaining a discount. Those vendors/claims will be identified and added to the recurring TD listing. All TD's shall be considered for final approval by the Finance Committee and County Board which is the process for all claims.

OFFICE OF THE STATE'S ATTORNEY
CRIMINAL DIVISION
Rock Island County, Illinois
John L. McGehee, State's Attorney

210 - 15th Street, 4th Floor
Rock Island, IL 61201
Phone: (309) 558-3251 Fax: (309) 786-5052
Website: www.rockislandcounty.org

ROCK ISLAND COUNTY CHECK ACCEPTANCE POLICY

In order for the State's Attorney's Office to pursue a bad check in Criminal Court, the following steps must be followed at the time of check acceptance:

1.) Verify the check-writer's identity at the time the check is written by checking their *valid* driver's license or identification card *comparing* the picture to the check-writer.

2.) Verify the check-writer's current address and phone even if the information is preprinted on the check and note any changes in ink on the check. If the address listed is a Post Office box, please document the actual street address on the check.

3.) Write the check-writer's date of birth on the check (verified from the *valid* driver's license or state photo identification card verification from Step 1).

4.) Write the check-writer's driver's license or state photo identification number on the check if not preprinted or listed incorrectly (also verified according to Step 1).

5.) If the check is written from a company account, verify the spelling of the check-writer's signature on the check if unclear and make any necessary notations on the check.

6.) Write your initials on the check.

7.) Do not accept pre- or post-dated checks. Do not accept a previously-signed check.

If a check returns unpaid due to Non-Sufficient Funds (NSF), the financial institution must run the check through twice at least 7 days apart. In the event the check remains unpaid, a certified letter should be sent to the check-writer attempting to resolve the matter (sample letter attached). In the event resolution is not achieved, please contact Becky Bernard for guidance at 309 558-3234.

Helpful information about our Bad Check Restitution Program can be found at:
www.checkprogram.com/rockislandcountyil

09/2013

Date

Dear Check Writer:

You are hereby notified that a check numbered _____ in the face amount of $_____, issued by you on _____ drawn upon _____ bank, and payable to _____, has been dishonored. You have 7 days from receipt of this notice to tender payment of the full amount of such check plus a transaction fee of $_____, the total amount due being $_____.

Unless this amount is paid in full within the time specified above, the holder of such check may turn over the dishonored check and all other available information relating to this incident to the State's Attorney's Office for criminal prosecution.

Closing,

Your name/address

OFFICE OF THE STATE'S ATTORNEY
CRIMINAL DIVISION
Rock Island County, Illinois
John L. McGehee, State's Attorney

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Rock Island, IL 61201
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Website: www.rockislandcounty.org

ROCK ISLAND COUNTY BAD CHECK POLICY

Despite best efforts in accepting a check (see Rock Island County's Check Acceptance Policy), some checks will inevitably be returned by the bank unpaid (NSF, Account Closed or Stop Payment). Please use this policy to guide you in proceeding with a bad check.

If a check returns unpaid due to Non-Sufficient Funds (NSF), the financial institution must run the check through twice at least 7 days apart. In the event the check remains unpaid (NSF or Closed Account), the following steps should be followed (a separate process is necessary for Stop Payment* checks):

1. Contact the check-writer by phone and attempt to resolve. You may ask for the amount of the check as well as the bank fee incurred because of the bad check (a common amount is $25.00). Repayment via personal check is not permitted. Payments can be made by cash, cashier's check or money order.
2. If the check remains unpaid after talking with the check-writer (or if you cannot reach the check-writer by phone), send the check-writer a certified letter. A sample letter is attached for you to use on your letterhead.
3. If resolution is not achieved after sending the certified letter, contact Becky Bernard in the State's Attorney's Office (309 558-3234) who will attempt to resolve the matter on your behalf.
4. Should resolution remain elusive, the Bad Check Restitution Program will be used. Please refer to www.checkprogram.com/rockislandcountyil for information on how to proceed or consult with Becky Bernard. A sample Crime Report is attached.

*Matters involving a Stop Payment are often due to a dispute and are civil in nature. Should you have a situation where payment was stopped on a check, please contact the State's Attorney's Office Civil Division.

Date

Dear Check Writer:

You are hereby notified that a check numbered _____ in the face amount of $_____, issued by you on _____ drawn upon _____ bank, and payable to _____, has been dishonored. You have 7 days from receipt of this notice to tender payment of the full amount of such check plus a transaction fee of $_____, the total amount due being $_____.

Unless this amount is paid in full within the time specified above, the holder of such check may turn over the dishonored check and all other available information relating to this incident to the State's Attorney's Office for criminal prosecution.

Closing,

Your name/address

BAD CHECK CRIME REPORT

ROCK ISLAND COUNTY
STATE'S ATTORNEY'S OFFICE

5/4/2011

Bad Check Program Address:
P.O. Box 6068
Rock Island, IL 61204-6068

Bad Check Program Contact:
(866) 698-5538 - Victim Hotline
(855) 274-9691 - Check Writer Hotline
(Please refer check writer to the "check writer" hotline)

For more information: www.checkprogram.com/rockislandcountyil

Step 1 Confirm Eligibility

The following types of checks are ineligible for the program:

*Two-party checks
*Payroll, rent, or credit card checks
*Checks passed outside of your county
*Partially re-paid checks
*Post/pre dated or altered checks
*Checks which are repayment of loan or civil contract agreement
*Fraudulent or stamped lost/stolen/forged
*Checks you agreed to hold before depositing

Step 2 Victim Information

Victim/Merchant Name: _____

Contact Name: _____ **Title:** _____

Victim Contact Information: (Required) **Email:** _____

Phone:(____)_____ **Fax:**(____)_____

- ***Email and/or fax are required for acknowledgement receipt of check and/or Program communication***

Address:_____ **City:**_____ **State:**_____ **Zip Code:**_____

Step 3 Check Writer Information

Check Writer's Name:_____

Address:_____ **Apt:**_____

City:_____ **State:**_____ **Zip Code:**_____

Home Phone: (____)_____ **Other Phone:** (____)_____

Driver's License # / Other ID #: _____

State: _____ **Date of Birth:** ___/___/___

Other ID: (if applicable) _____

Courtesy notice must be sent to recover the bad check(s) in question. If no attempt has been made, the check is not eligible for prosecution. (See courtesy notice on back.)

Step 4 Check Information

Ck. No.	Date Passed	$ Amount	Name of person accepting check *(if no longer employed please list manager)*	Can person ID check writer?
				☐ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No

Address where check was accepted (if different than above in Step 2):_____ **(Required)**

City:_____ **State:**_____ **Zip Code:**_____

Step 5 Victim Verification

Sign & date

- I will not accept direct payment from the check writer after filing this report with the Program. Please refer check writer to (855) 274-9691.
- I understand that the check writer has the option to dispute this claim in writing with the Bad Check Program.
- If this crime report is not completely filled out it may prevent or delay this case from moving forward for prosecution review.
- I attest that I have sent notice to the check writer and after 7 days it remains unpaid.
- I have reviewed the filing instructions, I hereby affirm and attest under penalty of perjury, that all information provided on this crime report is true to the best of my knowledge.

X_____ _____ _____

Signature of Person Filing (Required) **Print Name of Person Filing** **Date Filed**

Staple original or bank-generated substitute check here

Additional crime reports are available at: www.checkprogram.com/rockislandcountyil

62 589

For additional information and crime reports: www.checkprogram.com/rockislandcountyil

Sample "Courtesy Notice"

Date

Dear Check Writer:

You are hereby notified that a check numbered_____ in the face amount of $_____, issued by you on _____drawn upon _____ bank, and payable to _____, has been dishonored. You have 7 days from receipt of this notice to tender payment of the full amount of such check plus a transaction fee of $_____, the total amount due being $_____.

Unless this amount is paid in full within the time specified above, we may turn over the dishonored check and all other available information relative to this incident to the State's Attorney's Office for potential criminal prosecution.

Closing,

Your name/address

Transaction Fee

The fees authorized pursuant to Illinois Compiled Statutes Section 720 ILCS 5/17-1b(h) to defray the costs and expenses incurred by a victim of a dishonored check.

The amount of the transaction fee must not exceed: $25 if the face amount of the check or draft does not exceed $100; $30 if the face amount of the check or draft is greater than $100 but does not exceed $250; $35 if the face amount of the check or draft is greater than $250 but does not exceed $500; $40 if the face amount of the check or draft is greater than $500 but does not exceed $1,000; and $50 if the face amount of the check or draft is greater than $1,000.

Bad Check Program Information

As a victim of a bad check you may file this report with the Rock island County State's Attorney, provided there is sufficient information, and that the check meets all eligibility guidelines. The Rock island County State's Attorney's Office will seek full restitution for victims whenever possible; however, please keep in mind that the Bad Check Restitution Program can make no recovery guarantees. By submitting the check to the program you surrender control of the check to criminal process and forego the opportunity to pursue civil debt collections.

Check writers are encouraged to make payments in full. Should a partial payment be received, the payment will be allocated between the victim and the Bad Check Program. "Restitution" refers to the face value of all checks listed on this report.

A check will be deemed ineligible and returned to you to pursue a civil remedy, if a filed check is later determined to be:

- A stop payment check where the issuer acted in good faith and with reasonable cause in stopping payment,
- A check issued by someone not competent or of legal age,
- A check dishonored due to bank error or failure to notify the check writer of bank adjustment of a check,
- A check issued to pay an obligation arising from an illegal transaction.

What to do after my crime report is filed with the Program

- Please **do not** accept direct payments from check writers. Should the check writer contact you to make payment, refer them to the Check Writer Hotline at (855) 274-9691.
- You may contact Victim Services for case updates at (866) 698-5538 at anytime.
- Please allow a minimum of 90 days to pursue restitution.
- If the check writer does not comply with the Program, the case may be reviewed for possible criminal prosecution.
- If we are unable to recover restitution and/or the check is not "eligible" for prosecution, you may request the check(s) be returned to pursue a civil remedy.

Filing Instructions

1. Fill out Report Completely.
2. Attach checks or check copies including front and back of checks and all supporting documents such as CERTIFIED MAIL RETURN RECEIPT OR UNDELIVERED LETTER, COPY OF "COURTESY NOTICE."
3. Mail Bad Check Crime Report and all other correspondence to:

   Rock island County Bad Check Restitution Program
   P.O. Box 6068, Rock Island, IL 61204-6068
4. Once a report has been filed: ALL restitution payments must be coordinated by the State's Attorney's Office. Should the check writer contact you to make payment, direct them to the Bad Check Restitution Program at (855) 274-9691.
   DO NOT ACCEPT PAYMENT DIRECTLY FROM CHECKWRITER.

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