

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: RJ Winkelhake, Vice-Chairman
DATE/TIME: October 27, 2016 @ 6:00 p.m.

PRESENT: John O'Boyle Rick Dittmar Randy Jobgen
 John Lang RJ Winkelhake Ron Smith
 Merri Berlage

Other Board members:

Others: Melisa Hammer, Donna Berlage and Dan Reimer.

1. **Call to Order** – RJ Winkelhake, Vice-Chairman, called the meeting to order at 6:01 pm.
2. **Roll Call** – A quorum was established.
3. **Review and approve minutes** –Randy Jobgen made a motion to approve the September 29, 2016 Finance, Tax & Budgets Committee meeting minutes as presented. Seconded by John Lang and motion passed.
4. **Citizens Comments** – None
5. **Unfinished Business**
 - a) FY2015/FY2016 Strategic Goals & Plans – Nothing new to report at this time.
 - b) Update on options to maintain the Public Safety Radio Communications System – This item will be removed from future agendas.
 - c) Discussion on proposed Courthouse office space layout – Nothing new to report at this time.
6. **New Business**
 - a) Discussion and possible action on establishing 2017 monthly meeting dates for the Finance, Tax & Budgets Committee – Dan Reimer, County Administrator, discussed that the County Board organizational meeting is December 5th and we usually wait until the new committee members are appointed before establishing the meeting dates for the next fiscal year. This item will be on the December Finance committee agenda.
 - b) FY2017 Jo Daviess County Budget Update – Dan Reimer provided an update on the FY2017 Jo Daviess County Budget. The proposed FY2017 budget will be posted on the county website tomorrow October 28, 2016. The Public Hearing for the FY2017 Budget is scheduled for November 15, 2016.
 - c) Consideration of a recommendation to award a Professional Audit Services Contract to Wipfli LLP at an all-inclusive maximum price for fiscal years ending November 30, 2016 (\$51,000), November 30, 2017 (\$53,350), November 30, 2018 (\$54,300), with a County option of two (2) additional years for fiscal years ending November 30, 2019 (\$55,050) and November 30, 2020 (\$56,200) (Recommended by the Audit Interview Committee, see minutes of October 17, 2016) – Randy Jobgen, Audit Interview Committee member, discussed that five proposals were received and the two low bid auditing firms were

interviewed. The Committee voted that the proposal from Wipli LLP, the low bidder, be recommended for approval. Melisa Hammer, Audit Interview Committee member, added that Wipli has an online service that includes financial policy templates. **Randy Jobgen made a motion to award a Professional Audit Services Contract to Wipli LLP at an all-inclusive price for fiscal years ending November 30, 2016 (\$51,000), November 30, 2017 (\$53,350), November 30, 2018 (\$54,300), with a County option of two (2) additional years for fiscal years ending November 30, 2019 (\$55,050) and November 30, 2020 (\$56,200). Seconded by John Lang and motion passed.**

7. Staff Reports

- a) **Chief County Assessment Office** – Donna Berlage, Chief County Assessment Officer, reported that she has closed the assessment books and Assessment office staff are working on printing assessment notices which will be mailed out next week. The publication date will be November 2, 2016 and the deadline for filing complaints will be December 2, 2016. We are mailing out 6,244 notices this year. Berlage has two PTAB complaints that she has been working to get ready to send to Springfield. They are due October 27th. The Board of Review met on October 18th. They reviewed a batch of 2016 Senior Homestead Freeze applications, Disabled Person exemptions, Disabled Veteran exemptions, and tax exempt applications.
- b) **Treasurer's Office** – Melisa Hammer, Treasurer, reported that the tax sale was held on October 24th, taxes on 220 parcels sold, the total was approximately \$432,695. It also was the first year for mobile homes. There were seventeen mobile homes that went to the tax sale. We started with 86 delinquent mobile homes and we are at sixteen that we can sell. These will be rolled forward as forfeiture. The Treasurer's office has been working on the new GATA grant information requirements. Hammer discussed indirect grant costs and due to a short deadline and the amount of accounting information that would need to be analyzed it was decided to wait until next year to allocate for indirect costs. Dan Reimer discussed that one of the purposes of collecting all the information from public entities is to determine the risk level of each entity. Internal controls are very important. The State wants to know what we have in place for policies and procedures. The state has adopted the federal requirements for grant accountability and incorporated these requirements into the Government Accountability Transparency Act (GATA).
- c) **County Administrator** – Dan Reimer, County Administrator, discussed that the County receives over 20 state and federal grants each year that are awarded and administered by various state and federal agencies. If there are any findings in the annual financial report often times one of the agencies will follow up and see what corrective action has been taken. Reimer discussed the Tourism Promotion budget and fiscal year end fund balance policy. After consulting with CVB Executive Director, Katherine Walker it appears that the actual FY2016 expenditures could be \$200,000 less than budget. If that is the case the projected year-end fund balance will increase. Revenue could exceed budget. November and December is a busy time of the year in the County Administration office. Reimer discussed the status of some of the County's capital projects. A pre-construction meeting will be held on Tuesday for the Courthouse Security camera project. The project should be completed by November 30th. Open enrollment meetings were held on October 19th.

8. Citizens' comments - None

9. **Board Member Concerns** – Ron Smith reported that the minimum increment for a public safety sales tax that can be asked for on a referendum question is one quarter percent.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, November 17, 2016 @ 6:00 p.m.

Rick Dittmar made a motion to adjourn at 7:48 pm. Seconded by John O'Boyle and motion passed.