

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Steve Rutz, Chairman
DATE/TIME: January 28, 2016 @ 6:00 p.m.

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

Other Board members:

Others: Melisa Hammer, Donna Berlage, and Dan Reimer.

1. **Call to Order** – Steve Rutz called the meeting to order at 6:04 pm.
2. **Roll Call** – A quorum was established.
3. **Review and approve minutes** – **RJ Winkelhake made a motion to approve the December 17, 2015 Finance, Tax & Budgets Committee meeting minutes as presented. Seconded by John O'Boyle and motion passed.**
4. **Citizens Comments** – None
5. **Unfinished Business**
 - a) FY2015/FY2016 Strategic Goals & Plans – Steve Rutz briefly reviewed the Committee's strategic goals.
 - b) Township Assessor Program Intergovernmental Agreement – Donna Berlage reported that she has been working on a draft Township Assessor intergovernmental agreement. Dan Gilbert and Joe Kratcha have reviewed the initial draft. There were some suggested changes. The committee suggested that each township or multi-township assessment district should have their own intergovernmental agreement. The Committee discussed replacement of laptops, software updates, maintenance costs, Devnet support costs, and antivirus licenses. Berlage will review the draft with the States Attorney office and bring it back to the Finance Committee.
 - c) Update on options to maintain the Public Safety Radio Communications System – Nothing new to report at this time.
 - d) Update on five year capital improvement plan from standing committees – Nothing new to report at this time. RJ Winkelhake discussed that the Law & Courts is working on updating items for the five year capital improvement plan. Steve Rutz discussed that Department Heads submitted projects for the current capital plan in 2013, and the plan should be updated. Rutz suggested that Departments Heads review and update their capital improvement project files and submit any new or outstanding capital projects to their Committee. Some of the capital projects have been completed. Rutz commented that a capital improvement plan is a planning tool, makes things more transparent and helps avoid surprises. This item will be discussed more next month.
6. **New Business**
 - a) Discussion and possible action regarding a Resolution to Authorize Two Payments in FY2016 on the Installment Contract for the Jo Daviess County Radio Communication System – Dan Reimer reviewed a draft resolution which would authorize two payments on

the installment contract for the Radio Communication system in FY2016. Funds were appropriated for two payments in FY2015, however due to the timing of the second payment it could not be accrued back as a FY2015 expense. Only one \$117,200 payment was appropriated in the FY2016 budget. The Resolution would authorize a second payment if funds appropriated in the Contingency fund were designated for the second payment. **Rick Dittmar made a motion to approve a Resolution to Authorize Two Payments in FY2016 on the Installment contract for the Jo Daviess County Radio Communication System. Seconded by Merri Berlage and motion passed.**

7. Staff Reports

- a) **Chief County Assessment Office** – Donna Berlage Chief County Assessment Officer (CCAO) reported that the deadline has passed to file a complaint with the Board of Review. The Board of Review met on January 4th, 5th, and 6th, and made tentative decisions. Those decisions were mailed out on January 11th. Hearings were scheduled for this week. There 47 hearing requests which were heard by the Board of Review. Final decisions still need to be mailed. Berlage will then work on finalizing year end reports and prepare the abstract which will be submitted to the IDOR. Berlage discussed that everything could be done as soon as the middle of February. There were 189 complaints and 47 of those complaints went to hearing. 2,863 tax deferral letters went out to senior citizens on January 20th. The Senior Homestead Freeze applications went out in the mail this week. There is nothing new with PTAB cases. The CAMA system was opened for township assessors to begin their 2016 work on January 12th.
- b) **Treasurer's Office** – County Treasurer, Melisa Hammer reported that her office is working on gathering information for the auditors. The field portion of the audit begins February 16th. Hammer discussed that she is need of office space. She has talked to the Sheriff who is custodian of the Courthouse and he suggested she start by discussing with her parent committee. Presently there is no private area in the Treasurer office. She has used the next door break room, but has been interrupted. The committee discussed that another department has asked to use the Law Library for office space. An alternative might be to put a sign on the break room door that the room is currently occupied. This is similar to how the Board of Review is used. Steve Rutz discussed that the Finance Committee is supportive of finding additional office space, but need more information. Putting a sign on the break room door may be a temporary solution until a permanent plan can be implemented. Hammer discussed that she is glad to have permission to use the break room when needed. Merri Berlage suggested that research be done for consideration for the FY2017 budget. Hammer was asked to bring back a proposal to the Finance committee for future consideration.
- c) **County Administrator** – Dan Reimer reviewed Governor Rauner's task force report on Local Government Consolidation Unfunded Mandates. A link to the report will be sent to the Committee. Reimer reviewed several financial reports including state shared revenue which includes income tax, local use tax, corporate personal property tax, and sales tax. Income tax receipts for FY2015 were up 11.1% and local use tax is up 16.4% from prior year. Hotel/Motel tax is up 7.9% year to date; this is not final as some there are still some lodgings who report quarterly or annually. Sales tax through October for all municipalities combined is 1.2% ahead of prior year. Jo Daviess County is 1.6% ahead of prior year. Reimer also reviewed all period 13 FY2015 budget revenues and expenses. Dan Reimer and Ron Smith reported on the recent County Board Chairs meeting.

8. Citizens' comments - None

9. **Board Member Concerns** – RJ Winkelhake discussed concerns with certain municipalities who are cutting back on law enforcement. The Sheriff's Department is expected to cover those

areas and there is additional expense as a result. Winklehake suggested that we review the requirements for services and see if the County be compensated for providing additional law enforcement services. Steve Rutz asked for clarification on accrued compensatory time. Dan Reimer discussed that policy guidelines for comp time are spelled out in the employee handbook and union agreements. It is up to each department head to monitor and approve any employee comp time.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, February 25, 2016 at 6:00 p.m.

John O'Boyle made a motion to adjourn at 8:04 pm. Seconded by Rick Dittmar and motion passed.