

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Steve Rutz, Chairman
DATE/TIME: February 24, 2016 @ 5:45 p.m.

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

Other Board members:

Others: Donna Berlage, Melisa Hammer and Dan Reimer.

1. **Call to Order** – Steve Rutz called the meeting to order at 5:45 pm.
2. **Roll Call** – A quorum was established.
3. **Review and approve minutes** – **John O'Boyle made a motion to approve the January 28, 2015 Finance, Tax & Budgets Committee meeting minutes as amended to show that Merri Berlage was present. Seconded by Rick Dittmar and motion passed.**
4. **Citizens Comments** – None
5. **Unfinished Business**
 - a) FY2015/FY2016 Strategic Goals & Plans – Nothing new to report at this time.
 - b) Discussion and possible action on Township Assessor Program Intergovernmental Agreement – Donna Berlage reviewed the draft intergovernmental cooperation agreements for the Township Assessor Program including changes recommended by the Committee at the last meeting. The County purchased laptop computers and software licenses for several of the Township and/or Multi-Township Assessment districts for the purpose of assisting the township assessors with fulfilling their responsibilities pursuant to Illinois State Statute. The agreement includes responsibilities for maintenance, replacement, software updates, Devnet support, and antivirus licenses. The laptop model and serial number was added to each of the agreements. **RJ Winkelhake made a motion to approve the Township Assessor Program Intergovernmental Agreements with changes as discussed and review by the States' Attorney. Seconded by Randy Jobgen and motion passed.**
 - 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.
6. **New Business**
 - a) Discussion and possible action on a Resolution for a deed of conveyance of County's interest in parcel 18-003-037-00 in Thompson Township to Apple Canyon Lake Property Owners Association– Dan Reimer reported that the Resolution for a deed of conveyance is for a lot at Apple Canyon Lake that did not sell at the tax sale. Joseph Meyer then put it out for sale and no one bought it. Apple Canyon Lake Property Owners Association was interested in the lot and purchased it. **Rick Dittmar made a motion to approve a Resolution for a deed of conveyance of County's interest in parcel 18-003-037-00 in**

Thompson Township to Apple Canyon Lake Property Owners'. Seconded by Randy Jobgen and motion passed.

- b) Discussion and possible action to accept the GASB 45 Actuarial Evaluation – Dan Reimer reviewed the results of the December 1, 2014 GASB 45 actuarial valuation of the Jo Daviess County Postretirement Medical Plan conducted by Clarity In Numbers. Post-retirement healthcare benefits are available to vested employees retiring under the Illinois Retirement System (IMRF) or the Sheriff's Law Enforcement Personnel (SLEP) retirement system. Retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Generally premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an implicit rate subsidy, GASB Statement No. 45 considers other post-employment benefits to be part of the compensation that is paid to employees for their services and the cost of these benefits should be recognized while employees are providing these services, rather than when they are retired. The County is required to have an actuarial study conducted to assist in determining these benefits and the related liability every two years. The estimated Other Postemployment Benefits (OPEB) obligation at the end of fiscal year 2013 was \$65,485; the estimated obligation at the end of fiscal year 2015 is \$105,253. **Rick Dittmar made a motion to accept the GASB 45 Actuarial Evaluation. Seconded by Randy Jobgen and motion passed. RJ Winkelhake abstained from the vote.**
- c) Discussion and possible action regarding the 2016 Jo Daviess County standard mileage rate – Steve Rutz discussed that the current Jo Daviess County mileage rate is 56 cents per mile. The current IRS rate has decreased to 54 cents per mile effective January 1, 2016. **Merri Berlage made a motion to approve 54 cents as the 2016 Jo Daviess County mileage rate, the same as the current IRS rate, effective March 8, 2016. Seconded by John O'Boyle and motion passed.**

7. Staff Reports

- a) **Chief County Assessment Office** – Donna Berlage Chief County Assessment Officer (CCAO) reported that the Board of Review met on January 25th, 26th and 27th to conduct property assessment hearings. The Board heard 46 cases and final decisions were sent February 10th. The final abstract is complete and ready for the County Clerk. Devnet will roll over the 2015 assessments to the County Clerk on February 22nd and open up 2016 for the Assessment Office. Berlage reviewed the 2015 year-end statistical report, the 2015 cycle planner and 2016 cycle planner, this information was also included in an informational packet. There was nothing new to report on PTAB cases.
- b) **Treasurer's Office** – County Treasurer, Melisa Hammer reported that property tax deferral notices were due March 1st. As of today we have two applications that have been returned and are being reviewed. Hammer handed out a tentative property tax planner for 2016. She is hoping that the abstract and final equalization factor come back from the State soon so the County Clerk can begin the tax extension process and prepare books for the county collector. Hammer discussed that the auditors are here and should finish up the field portion of the audit tomorrow. The Treasurer's Office no longer takes e-pay because of the service fee charges. Hammer discussed that she is working with a different credit card company which will also do escrow accounts. This service will allow people to go online and look up property tax information, there is no additional charge for this service.
- c) **County Administrator** – Dan Reimer discussed the audit process to date. Reimer reviewed some of the year-end financial reports including state shared revenue, sales tax, County supplemental tax, hotel/motel tax receipts, transfer declarations, well and septic permits and

building permits. Reimer also reviewed the year-end summary report for revenues and expenditures compared to budget for the 12 month period ending November 30, 2015.

8. Citizens' comments - None

9. Board Member Concerns – None

The next Finance, Tax & Budgets Committee meeting will be on Thursday, March 31, 2016 at 6:00 p.m.

John O'Boyle made a motion to adjourn at 7:01 pm. Seconded by Randy Jobgen and motion passed.