

## COMMITTEE REPORT

**COMMITTEE:** Finance, Tax & Budgets  
**CHAIRPERSON:** Steve Rutz, Chairman  
**DATE/TIME:** March 30, 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: Donna Berlage, Melisa Hammer and Dan Reimer.

1. **Call to Order** – Steve Rutz called the meeting to order at 6:00 pm.
2. **Roll Call** – A quorum was established.
3. **Review and approve minutes** – Rick Dittmar made a motion to approve the February 24, 2016 Finance, Tax & Budgets Committee meeting minutes as amended to show a correction in section 7. Staff Reports b) Treasurer's Office, County Treasurer, Melisa Hammer reported that property tax deferral notices were due March 1<sup>st</sup>. Seconded by John O'Boyle and motion passed.
4. **Citizens Comments** – None
5. **Unfinished Business**
  - a) FY2015/FY2016 Strategic Goals & Plans – The committee reviewed each of their Strategic Goals & Plans. Donna Berlage reported that the item to continue implementation of planned improvements to the property tax cycle with a target date of June 1<sup>st</sup> has been completed. The item to continue to implement the fixed asset management policy is ongoing. The committee discussed, ideas to develop a plan for additional revenue, continue to balance the budget, continue to monitor payoff of debt associated with the Radio Communication System. There were no new ideas regarding streamlining the budget process. The update of the five year capital improvement and development of a vehicle/major equipment replacement schedule will be discussed later on the agenda.
  - b) Update on options to maintain the Public Safety Radio Communications System – Nothing new to report at this time.
  - c) Update on five year capital improvement plan from standing committees – Dan Reimer handed out a spreadsheet showing the 39 capital improvement projects that were submitted by County Departments in October of 2013. The spreadsheet summarizes each project including estimated cost and anticipated start year. Information from County Departments included identification of the project or the project description, the purpose, the need, the history, the status, project cost, replacement, and ongoing maintenance costs. Reimer reviewed the JDC Five Year Capital Improvement Plan FY2014-FY2018 and JDC Capital Asset Projects Funded between FY2014 and FY2018 that were not listed on the Five Year CIP Plan. Reimer updated the progress for each project including expenditures as of November 30, 2015. The total estimated cost of all projects submitted was approximately \$9.2 million with about \$1.05 million completed. Reimer reviewed the list of capital asset projects that were not listed on the five year CIP but were included in either the FY2014 budget or FY2015 budget. As of November 30, 2015 expenditures for these capital asset

projects total \$1,444,306. The two year total for all capital asset projects is approximately \$2.5 million. The Committee discussed the need to update the anticipated start year which is difficult because everyone wants theirs to start right away, but that may not happen. Steve Rutz commented that the Department Heads should be asked to prioritize their projects with resources available. RJ Winkelhake commented that the NG-911 project should be added. Steve Rutz suggested marking which projects were completed, in progress or not started. Reimer reviewed each of the items that are complete or in progress. Melisa Hammer is responsible for financial reporting of the County's capital assets. Each department is responsible for following the fixed asset management policy and reporting any acquisitions or dispositions to Hammer in a timely manner. Hammer suggested adding an expected life for each project to the report. Reimer discussed that the five year CIP was discussed at the Department Head meeting and waiting for direction from the Finance Committee. We will then send out instructions and updated forms to the Departments, with a deadline to return the documents. The goal would be to have a summary spreadsheet for the May Finance Committee meeting. Reimer reviewed the vehicle replacement plan. The Committee discussed that the Vehicle Replacement Plan should be separate from the Capital Improvement Plan. Steve Rutz recommended adding a column for condition of the vehicle and vehicle mileage. Reimer reviewed a letter that was sent at the request of the Illinois Association of County Board Members which identifies more that \$2 million in needed Courthouse improvements.

**6. New Business – None**

**7. Staff Reports**

**a) Chief County Assessment Office** – Donna Berlage, Chief County Assessment Officer (CCAO) reported that 2015 assessments were rolled over to the County Clerk on February 22nd. The township assessors are currently working on their 2016 assessment work. The final multiplier for 2015 was received on March 9th and it was 1.00. The local Farm Bureau office held a meeting on March 15th to explain the changes in the farmland assessment statute. A representative from the State Farm Bureau office gave the presentation. There is nothing new with PTAB cases at this time. Berlage attended classes in Normal the week of March 21st.

**b) Treasurer's Office** – County Treasurer, Melisa Hammer reported that her office has sent out mobile home tax bills which are due May 20<sup>th</sup>. They sent a letter along with the tax bills telling individuals that this year we will be taking action if mobile home tax bills are not paid and are delinquent. If they do not pay we will be selling them at the tax sale. Hammer attended training in Normal that was sponsored by our auditors from CliftonLarsonAllen LLP. One of the items discussed are new GASB's and the different requirements as well as the investment policy. Hammer has been working on updating the investment policy for Jo Daviess County. The Treasurer's office is waiting for the Clerk's office to roll the books over so they can start printing tax bills. We are hoping to get tax bills out before May 1<sup>st</sup>; tax bills will then be due on June 1<sup>st</sup> and September 1<sup>st</sup> as required by statute.

**c) County Administrator** – Dan Reimer reported that the County received the results from the 2015 Workers Comp payroll audit and the County will receive a refund of \$10,412.00. Reimer reviewed the February financials and the Year to Date Revenue Comparison Report. Reimer reviewed a packet of statistical reports including building permits, revenue stamps, transfer declarations, well and septic stats, hotel/motel tax receipts, state shared revenue, sales tax receipts and County supplemental tax. Reimer also reviewed a memo regarding Jo Daviess County Payments in Lieu of Taxes (PILT) program payment.

**8. Citizens' comments - None**

- 9. Board Member Concerns** – Melisa Hammer commented that there is an error in the February 24, 2016 Finance, Tax & Budgets Committee meeting minutes in section 7. Staff Reports b) Treasurer’s Office, County Treasurer, Melisa Hammer reported that property tax deferral notices *were due* March 1st. **Rick Dittmar corrected his original motion to approve the minutes as corrected. Seconded by John O’Boyle and motion passed.**

The next Finance, Tax & Budgets Committee meeting will be on Thursday, April 28, 2016 at 6:00 p.m. Steve Rutz asked the committee if the meeting could be changed to Wednesday, April 27<sup>th</sup> due to a conflict he has. John O’Boyle commented that the Zoning Board of Appeals also meets on April 27<sup>th</sup> at 7:00 p.m. as well as the Information & Communications Technology Committee meets at 5:00 p.m. The meeting date and time will remain as scheduled for the time being. Dan Reimer commented that the auditors will be here for the April Finance Committee meeting. There will likely be a finding concerning recording retainage as a payable for the Transit Building.

John O’Boyle made a motion to adjourn at 7:50 pm. Seconded by Rick Dittmar and motion passed.