

## COMMITTEE REPORT

**COMMITTEE:** Finance, Tax & Budgets  
**CHAIRPERSON:** Steve Rutz  
**DATE/TIME:** May 29, 2014 @ 6:00 p.m.

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

Other Board members:

Others: Dan Reimer, Donna Berlage and Carol Soat

**1. Review and approve minutes – RJ Winkelhake made a motion to approve the April 30, 2014 Finance, Tax and Budget Committee minutes and the December 09, 2013 special committee minutes. Seconded by Randy Jobgen and motion passed.**

**2. Citizens Comments**

**3. Staff Reports**

a) **Chief County Assessment Office** – Chief County Assessment Officer, Donna Berlage reported that on May 5, 2014 the County's final assessed value multiplier of 1.00 was received from the Illinois Department of Revenue. Berlage reported that the deadline for Townships to return their resolutions regarding township assessment districts was May 1, 2014. Eighteen Townships responded by May 1<sup>st</sup>. On May 9<sup>th</sup> a reminder letter was sent to the five townships who did not respond by the deadline; as of May 29<sup>th</sup> two townships have not responded. Berlage reported that the Farmland Assessment Review Committee met on May 20, 2014. The Committee approved the proposed 2015 EAVs for all farmland. New legislation that affects how farmland is valued will begin in 2015. Previously, EAVs were limited to a 10% across the board increase or decrease. The new method changes to a 10% increase or decrease in the median PI for the State. The dollar amount of the change will be the dollar amount added to all soils, low to high PI. The only exception will be for 2015, a \$5.00 per acre reduction on the increase will be applied to phase in the new method. Steve Rutz asked that Berlage provide a report at next months meeting regarding the timeliness and completeness of township assessors in turning in their required assessment work by the June 15<sup>th</sup> deadline.

b) **Treasurer's Office** – County Treasurer, Carol Soat, reported that property tax bills were sent out the week of May 19<sup>th</sup>; first installment payment is due by June 20<sup>th</sup> and the second installment is due by September 3<sup>rd</sup>. Soat is planning for a first distribution to the taxing districts, by the end of June. Soat asked the Committee to consider scheduling FY2015 budget review meetings during the day rather than at night. Soat reported that the cost for online epay service has increased to a rate of 2.35%. Soat would like to research other possible options.

c) **County Administrator** - Dan Reimer, County Administrator, discussed the FY2014 monthly revenue comparison report for 5 months. Reimer also reviewed

updated economic statistics for sales tax, hotel/motel tax, transfer declarations, building permits, well and septic and state shared revenues. Reimer discussed the tax cycle and the process used by the County Clerk's office to notify Jo Daviess County taxing districts of their final tax extension under PTELL. Reimer reviewed the final tax extension tax computation report for Jo Daviess County. The County's 2013 levy request (payable 2014) was \$5,583,039; the calculated total extension per PTELL was \$5,582,524, a difference of \$515. Reimer reviewed 2013 assessed values by township and 2013 tax rates for each of the 108 Jo Daviess County taxing districts. In general property tax rates in Jo Daviess County have increased in recent years, one of the primary reasons is due to decreases in assessed values. The total assessed value of Jo Daviess County in 2010 was \$861,033,226; the total assessed value of Jo Daviess County in 2013 was \$746,609,213.

#### 4. Unfinished Business

- a) Jo Daviess County strategic goals – Nothing new to report.
- b) Township Assessor Pilot Program – Nothing new to report.
- c) Township Assessor Program Intergovernmental Agreement – Nothing new to report.
- d) Update on options to fund the Public Safety Radio Communications System– Nothing new to report.
- e) Update on five year capital improvement plan from standing committees – Nothing new to report.
- f) Discussion and possible action regarding a request from Guilford Township for reimbursement of legal expenses related to redistricting of assessment districts– Steve Rutz discussed that he asked to have this item placed on the May 29, 2014 Finance, Tax, & Budgets Committee agenda. At the April 30, 2014 Finance Committee meeting a motion was made and voted on to deny the request from Guilford Township for reimbursement of legal expenses related to redistricting of assessment districts. The vote resulted in a tie vote, the motion failed. Per parliamentary procedure only a member who voted with the prevailing side can make a motion to reconsider. The Committee discussed that Rutz, Dittmar and Winkelhake voted on the prevailing side. **RJ Winkelhake made a motion to reconsider the motion to deny the request from Guilford Township for reimbursement of legal expenses related to redistricting of assessment districts. Seconded by Randy Jobgen and motion passed with a nay by Jobgen.** The Committee discussed consideration of the original motion. **Randy Jobgen made a motion to deny the request from Guilford Township for reimbursement of legal expenses related to redistricting of assessment districts. Seconded by Ron Smith.** Ron Smith read a letter from State's Attorney John Hay. **Vote on motion; 4 ayes and 2 nays (Dittmar & Winkelhake) motion passed.**

#### 5. New Business

- a) Discussion and possible action regarding an amendment to delinquent tax program agreement with Joseph E. Meyer - The committee reviewed a letter and proposed

- resolution from Joseph Meyer regarding a change in corporate structure. As part of the process Joseph Meyer has assigned his interest in the county contract to Joseph E. Meyer and Associates, Inc. Meyer states that no services or procedures will be affected. However a technical update to the contract is required. **Rick Dittmar made a motion to approve a resolution to the amendment to the delinquent tax program agreement with Joseph E. Meyers to Joseph E. Meyers and Associates. Seconded by John O'Boyle and motion passed.**
- b) Discussion and possible action on the FY2015 Budget Preparation Schedule - Dan Reimer reviewed a draft of the FY2015 Jo Daviess County Budget Preparation Schedule. The budget schedule is a fifteen step process which begins with approval of the schedule followed by Round 1 revenue estimates and concludes in November with adoption of the FY2015 budget, appropriation ordinance and tax levy ordinance. The committee reviewed the current budget process and discussed possible ideas for improvement. **Rick Dittmar made a motion to approve the FY2015 budget preparation schedule as presented. Seconded by Randy Jobgen and motion passed.**
- c) Discussion and possible action on the FY2015 Budget Review Schedule- Dan Reimer reviewed four options with four additional sub options for the FY2015 joint committee budget review schedule. The direction given by the Finance Committee was to schedule budget review meetings separate from monthly committee business meetings. The committee expressed that they would like to have the budget review meetings separate from the regular monthly committee meetings. If possible more than one business meeting will be scheduled on the same day. The committee discussed various start times (morning, afternoon, evening) for the joint committee budget review meetings with the departments and agencies. Under options 2 and 3 budget review meetings would be scheduled for August 19, 21, 25 and 27. The Committee discussed scheduling the start time for budget review meetings for 4:00 pm. **RJ Winkelhake made a motion to approve a start time of 4:00 pm for FY2015 joint committee budget review meetings. Seconded by Rick Dittmar and motion passed. Randy Jobgen made a motion to approve a rough draft of option 2 and add IT committee to August 20, 2014 at 5:00 pm, Legislative committee on August 20, 2014 at 11:00 am and Finance, Tax and Budget committee to September 3, 2014 at 6:00 pm. Seconded by Ron Smith and motion.**
- d) Discussion and possible action on the Prevailing Wage Resolution for June 2014 - The Committee reviewed a proposed 2014 prevailing wage resolution for Jo Daviess County. A new resolution must be adopted each year in June. **Randy Jobgen made a motion to approve a prevailing wage resolution for June 2014 as presented. Seconded by RJ Winkelhake and motion passed with a nay vote by Randy Jobgen.**
6. **Board Member concerns -** Ron Smith informed the committee that the new 2014-2019 Comprehensive Economic Development Strategy (CEDS) Report prepared by the Blackhawk Hills Economic Development District has been completed. Smith discussed concerns with declining local motor fuel tax receipts received by local entities. Smith will research and bring back more information to the next meeting. Rutz reported that he

attended the Tri State Alliance meeting and motor fuel tax was a discussion topic. State motor fuel tax has not seen an increase in 30 years. Rutz will present a report regarding the Tri State Alliance meeting at the June County Board meeting. Dittmar discussed the JDC Transit and medical transport.

**7. Citizens' comments**

Next committee meeting is on Thursday, June 26, 2014 @ 6:00 p.m.

Randy Jobgen made a motion to adjourn at 9:05 pm. Seconded by John O'Boyle and motion passed.