

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Steve Rutz, Chairman
DATE/TIME: November 19, 2015 @ 5:30 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 5:30 pm.
2. **Roll Call** – A quorum was established.
3. **Review and approve minutes** – **John O'Boyle made a motion to approve the October 29, 2015 Finance, Tax & Budgets Committee meeting minutes as presented. Seconded by Merri Berlage and motion passed.**
4. **Citizens Comments** – None
5. **Unfinished Business**
 - a) FY2015/FY2016 Strategic Goals & Plans – Steve Rutz reviewed the Committee's strategic goals and discussed the fixed asset management policy.
 - b) Township Assessor Program Intergovernmental Agreement – Donna Berlage reported that Dan Gilbert is reviewing the Township Assessor Program intergovernmental agreement. Ron Smith will check with John Hay on the progress of this agreement.
 - c) Update on options to maintain the Public Safety Radio Communications System – RJ Winkelhake reported there was nothing new to report on the Public Safety Radio Communications System. Winkelhake discussed that the Circuit Clerk has a new collection agency and they have been doing a good job collecting delinquent fines and fees. Also, the State of Illinois will be releasing 9-1-1 funds.
 - d) Update on five year capital improvement plan from standing committees – RJ Winkelhake reported that a number of the issues from the Law & Courts Committee have been addressed and more will be addressed in 2016. Winkelhake will get back to the Law & Courts Committee at their next meeting with suggested updates for their five year plan and will then bring it back to this committee. Steve Rutz discussed that he would like more time to work on the plan and will provide a report at the next meeting. The committee briefly looked at a few of the past projects that were submitted in 2013. Many will need to be updated.
6. **New Business**
 - a) Discussion and possible action to approve a professional service agreement with Clarity in Numbers, LLC for actuarial valuation services for the fiscal year-end 2015 for Postretirement Medical Plan under GASB 45 – Dan Reimer discussed that post retirement 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. The 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 post-employment benefits. The County is required to have an actuarial study conducted to assist in determining these benefits and the related liability every two years. The last study was performed for fiscal year 2013. **RJ Winkelhake made a motion to approve a professional service agreement with Clarity in Numbers, LLC for actuarial valuation services for fiscal year-end 2015 for Postretirement Medical Plan under GASB 45 at a cost not to exceed \$5,200.00. Seconded by Rick Dittmar and motion passed.**

7. Staff Reports

a) Chief County Assessment Office – Donna Berlage Chief County Assessment Officer (CCAO) reported that 2015 assessment notices were published and mailed out in early November. The Assessment office has been busy answering questions from taxpayers about their assessment notices. Property owners have 30 days from the date of the notice to file a complaint. Twenty complaints have been filed to date. Berlage finished preparing evidence for three 2014 PTAB cases and has sent them to Springfield. On November 17th, Berlage spoke at a community meeting in the Village of Apple River about the assessment notices, sales ratios and the assessment cycle. Chief Deputy CCAO Laura Edmonds was also there to help answer questions. Berlage will be attending the IACO fall conference in Peoria next week. The Annual Assessors meeting is scheduled for December 7th.

b) Treasurer's Office – County Treasurer, Melisa Hammer reported that the final property tax distribution to the taxing districts, of \$10,160,549.00, was made this week. Interest checks were also sent out in the amount of \$27,621.00. Last year interest paid out was \$16,137.00. The property tax sale was completed with 202 parcels sold for a total of \$322,000.00.

c) County Administrator – Dan Reimer discussed the upcoming 2015 audit schedule. Reimer advised that the FY2016 Jo Daviess County Budget has been placed on the JDC website and the Administration Office is working on preparing the budget book for printing and distribution.

8. Citizens' comments - None

9. Board Member Concerns – None

The next Finance, Tax & Budgets Committee meeting will be on Thursday, December 17, 2015 @ 6:00 p.m.

Merri Berlage made a motion to adjourn at 6:34 pm. Seconded by John O'Boyle and motion passed.