

## COMMITTEE REPORT

**COMMITTEE:** Finance, Tax & Budgets  
**CHAIRPERSON:** Steve Rutz, Chairman  
**DATE/TIME:** December 17, 2015 @ 6:05 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 6:05 pm.
2. **Roll Call** – A quorum was established.
3. **Review and approve minutes** – **Rick Dittmar made a motion to approve the November 19, 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 Dan Gilbert is reviewing the Township Assessor Program Intergovernmental Agreement. RJ Winkelhake commented that the Guilford Township Clerk called and asked about this agreement and what was being proposed. Berlage discussed that this would be a formal agreement between the County and respective Townships regarding the maintenance and upkeep of the computers and associated assessment software that the County purchased for use by the Multi-Township Assessors. Berlage discussed that a computer has not yet been assigned to the Council Hill, Guilford and Scales Mound MTAD. The committee discussed that the idea of an intergovernmental agreement started several years ago before the CAMA program was completed but was put on hold until all the improvements had been made and the new system was in place.
  - c) Update on options to maintain the Public Safety Radio Communications System – Steve Rutz asked if we still need this item as an agenda item. RJ Winkelhake reported that the ETSB Board has been discussing maintenance for the Radio Communication system and what that means. The Sheriff currently has a maintenance agreement with ComElec that costs about \$35,000 per year. Melisa Hammer reported that today the Treasurer's office received \$44,569.74 in ETSB revenue for May, June and July, 2015. Winkelhake added that there was some concern that the State would start paying but not make it retroactive, but that is not the case. The ETSB has been discussing what will happen when the installment contract on the Radio Communication system is paid off, the ETSB currently pays \$117,200 annually to the General Fund designated for the annual contract payment. Dan Reimer recommended that this item be left on the agenda. There is currently no written agreement regarding equipment maintenance and replacement. The current agreement between the Sheriff, the County and the ETSB Board includes certain other

interfund fund transfers besides the installment payment that ETSB makes for such internal County services such as IT support, claims, audit, and GIS. Winklehake discussed that the legislation adopted in 2015 provides a stable level of 9-1-1 revenue for 2016 and 2017. The legislation requires counties with more than two PSA's to consolidate to two. Jo Daviess County has one. Grants are available for consolidation that is where any additional State 9-1-1 revenue will go first.

- d) Update on five year capital improvement plan from standing committees – Steve Rutz commented that he has done some research on why we need to have a capital improvement plan and shared examples of what might be included, buildings, vehicles, radio systems, infrastructure, facilities, equipment, etc. The decisions made to purchase or not to purchase usually extend for several years. Implementation takes time. Debt financing is often used. Capital projects can differ from year to year. There is a lot of flexibility in capital improvement purchases. Department Heads submitted projects for the current capital plan in 2013. Rutz suggested that Departments Heads update their capital improvement project files and resubmit and rank them based on need. The committee reviewed some of the capital projects submitted in 2013 for the Capital Plan.

## 6. New Business

- a) Discussion and possible action regarding a Resolution to Amend Resolution R2015-25 for the purpose of Accounting for the 2015 Property Tax Levy for Special Service Area Number Six – Dan Reimer discussed that Treasurer's office records a deferred liability and asset for each of the tax levies that are adopted by the County Board. An existing fund is needed at year end to properly account for the following years levy. The resolution to create the Special Service Area Six Fund states that this fund is established, beginning with the FY2016 Jo Daviess County budget and effective December 1, 2015. This resolution to amend Resolution R2015-25 is to properly record and account for the 2015 tax levy/payable 2016. The recommendation is to amend the resolution to state that the fund was established November 30, 2015 which will allow the Treasurer's office to open that fund in FY2015 and then those entries would be made to debit property tax receivable and credit deferred property tax. Melisa Hammer added that in order for the Treasurer's office to be able to do this before the auditors arrive we had to have the fund established and the original resolution did not establish the fund until December 1<sup>st</sup>. **Merri Berlage made a motion to approve a Resolution to Amend Resolution R2015-25 for the purpose of accounting for the 2015 Property Tax Levy for Special Service Area Number Six. Rick Dittmar seconded the motion and motion passed.**

## 7. Staff Reports

a) **Chief County Assessment Office** – Donna Berlage Chief County Assessment Officer (CCAO) reported that the Board of Review complaint deadline has passed. A total of 190 complaints were received. Board of Review starts reviewing complaints January 4<sup>th</sup>, 2016. Tentative decisions should be in the mail by the end of January. The highest number of complaints was from the Galena Territory. There is nothing new to report on PTAB cases at this time. The Annual Assessors meeting was held December 7<sup>th</sup> with all but one area Assessor in attendance. They all got their workbooks and guidelines for 2016.

b) **Treasurer's Office** – County Treasurer, Melisa Hammer reported that all the property tax distributions have been completed. The interest is paid out. Fees and costs are paid to the appropriate accounts. There was an issue that arose on the loan payment for the communications system. We budgeted for an additional payment in FY2015 and it did not get paid until December. Per accrual accounting the second payment is a FY2016 expense not a FY2015 expense. Reimer suggested that the scheduled FY2016 payment be made from the

Contingency Fund. A resolution will be drafted and brought back to the Committee for consideration at the next meeting.

c) **County Administrator** – Dan Reimer reported that the audit team had a conference call with the auditors on December 3<sup>rd</sup>. The Circuit Clerk portion of the audit will be done the end of December. The field portion of the regular audit will start on the 16<sup>th</sup> of February but in the meantime there is a list of items that County staff will be working on and sending to the auditors prior to February 16<sup>th</sup>. Reimer discussed the building permit report, well and septic permits report and Jo Daviess County Sales tax receipts.

**8. Citizens' comments** - None

**9. Board Member Concerns** – None

The next Finance, Tax & Budgets Committee meeting will be on Thursday, January 28, 2016 @ 6:00 p.m.

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