

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Creighton, Chair. Yerda Potter, Co-Chair
DATE/TIME: August 20, 2003 7:00 p.m.

PRESENT:

<input checked="" type="checkbox"/> Berlage	<input checked="" type="checkbox"/> Hasken	<input checked="" type="checkbox"/> Schubert
<input type="checkbox"/> Carroll	<input checked="" type="checkbox"/> Mapes	<input checked="" type="checkbox"/> Schultz
<input checked="" type="checkbox"/> Creighton	<input checked="" type="checkbox"/> Potter	

Other Board members: Dane Jackson

Others: Duane Olivier, County Administrator
Steve Allendorf, Sheriff
Linda Delvaux, Zoning Officer
Jean Dimke, County Clerk/Recorder
Brian Melton, Chief Deputy Sheriff
Nancy Miller, Chief County Assessment Officer
Carol Soat, County Treasurer

1. Minutes. Marv Schultz made a motion to approve the Minutes of July 16 and August 12, 2003. Merri Berlage seconded and the motion passed.
2. Building, Zoning, & Guest Accommodations proposed fee changes. Linda Delvaux reviewed the results and recommendations of a staff service cost study on fees charged for building permits, zoning processes, and guest accommodations licenses (Attached). The recommendations, with Committee changes, include the following:
 - a. **Building Permit fees, Single-family dwellings.** Increase the fee per \$1,000 of permit value from \$2.00 per \$1,000 to \$3.00 per \$1,000 for permits issued for single-family dwellings valued in excess of \$100,000. (The fee schedule currently is \$3.00 per \$1,000 of permit value below \$100,000.)
 - b. **Building Permit fees, Commercial/Industrial.** No change recommended in the current fee schedule.
 - c. **Building Permit fees, Other.** No change recommended in the current fee schedule.
 - d. **Building Code Board of Appeals fee.** Establish a fee of \$250 per Building Code appeal.
 - e. **Zoning Certificates.** Establish a fee for the issuance of Zoning Certificates as follows:

Single-family related construction:	
Dwelling	\$100.00
Additions	\$ 25.00
Sheds, decks, patios, etc.	\$ 10.00
Garages/outbuildings	\$ 50.00

Multi-family related construction:

Dwelling structure	\$150.00
Additions	\$ 25.00
Sheds, decks, patios, etc.	\$ 10.00
Garages/outbuildings	\$ 50.00

Commercial & Industrial related construction:

Commercial or Industrial structure	\$250.00
Additions	\$125.00
Accessory buildings	\$125.00

f. **Zoning Amendments.**

- (1) Establish a fee for processing an application for rezoning from General Agricultural District to R-1 Rural Residential District, R-2 Single-Family Residential District, or Planned Residential District of a minimum of \$400.00, plus \$25.00 per acre for request of 5 acres or more in area.
- (2) Establish a fee for processing an application for rezoning from General Agricultural District, R-1 Rural Residential District, R-2 Single-Family Residential District, or Planned Residential District to Planned Commercial or Planned Industrial District of a minimum of \$800.00, plus \$50.00 per acre for request of 5 acres or more in area.

g. **Special Use Permits.** Establish a fee of \$500.00 per request for processing an application for a Special Use Permit.

h. **Zoning Variances.** Establish a fee of \$150.00 per request for processing an application for a Zoning Variance.

i. **Zoning Appeals.** Establish a fee of \$100.00 per Zoning Ordinance Appeal.

j. **Guest Accommodations License.** Increase the annual renewal license fee for a guest accommodation from \$70.00 to \$110.00 and for the first year license from \$100.00 to \$150.00.

Marv Schultz moved that the foregoing fee changes be recommended for approval. The motion was 2nd by Domer Schubert and approved.

3. **Public Safety Sales Tax.** Sheriff Steve Allendorf requested that the Committee consider recommending the approval of the County Board placing on the March 2004 ballot the matter of the adoption of the “public safety sales tax”. Duane Olivier distributed an information memorandum originally prepared for the Committee on this subject dated January 10, 2003 (attached). The Committee discussed the matter and asked the Sheriff to develop a plan for how the funds derived from the “public safety sales tax” would be expended. The Sheriff agreed and indicated that he would work with the County Administrator in drafting a plan. No other action was taken regarding this matter.

4. FY2004 Budget Review.
- a. **County Treasurer's Office.** Carol Soat presented her proposed budget for the Treasurer's Office. Following discussion, on a motion by Marv Schultz, 2nd by Ron Mapes, the Committee accepted the proposed budget. Yerda Potter voted no on the motion.
 - b. **Tax Extension.** Carol Soat presented her proposed budget for Tax Extension. Following discussion, on a motion by Merri Berlage, 2nd by Vince Hasken, the Committee accepted the proposed budget. Yerda Potter voted no on the motion.
 - c. **Treasurer's Automation Fund.** Carol Soat presented her proposed budget for Tax Extension. Following discussion, on a motion by Merri Berlage, 2nd by Vince Hasken, the Committee accepted the proposed budget. Yerda Potter voted no on the motion.
 - d. **County Assessment Office.** Nancy Miller presented her proposed budget for County Assessment Office. Following discussion, on a motion by Merri Berlage, 2nd by Vince Hasken, the Committee accepted the proposed budget. Yerda Potter voted no on the motion.
 - e. **Board of Review.** Nancy Miller presented her proposed budget for the Board of Review. Following discussion, on a motion by Merri Berlage, 2nd by Vince Hasken, the Committee accepted the proposed budget. Yerda Potter voted no on the motion.
 - f. **Regional Superintendent of Schools.** John Creighton reported on the budget meeting that he and Merri Berlage attended at the office of the Regional Superintendent of Schools. Under Illinois law, Jo Daviess, Stephenson, and Carroll share in the cost of maintaining the Regional Superintendent's office, including staff salaries and benefits, operating supplies, rent, etc., but not the Regional Superintendent's salary and benefits. Although the law sets forth a cost sharing formula based on assessed valuation for sharing the cost of the Regional Superintendent's Office, the Superintendent's annual budget must be approved by each County Board in the Region and the cost of the approved budget shared on the basis of the assessment formula. John suggested that because the Regional Superintendent has other resources that he may use for office support that a reduction in his budget proposal is in order. He suggested a reduction of \$20,000 in Jo Daviess County's share of the Regional Superintendent's budget. Following discussion, on a motion by Ron Mapes, 2nd by Merri Berlage, the Committee approved recommending a \$20,000 reduction in Jo Daviess County funding of the Regional Superintendent's proposed budget. Yerda Potter and Marv Schultz voted no on the motion.

5. Farmland Assessment, Bulletin 810 implementation. Nancy Miller indicated that she has completed the plan for converting to the Illinois Department of Revenue Bulletin 810 based farmland assessments for the 2005 assessment year and will submit the plan by the September 1, 2003 deadline established by the Illinois Department of Revenue. She distributed a copy of the completed plan to the Committee. Since the County already complies in many respects with Bulletin 810 requirements, the County's conversion effort will be limited. Most of the conversion involved updating the County's parcel and land use maps in accordance with the County's new orthophotography, which the GIS staff will perform, and applying the updated productivity index codes.
6. Treasurer's Reports. Treasurer's reports placed on file.
7. Golf Trust of America (former owner of the Eagle Ridge Inn & Resort). Judge Kelly has not yet rendered an opinion on this case.
8. Revenue and Expenditure Summary. 66.7% of the year is represented on the attached tables. General Fund revenues are estimated at 70.4% collected, excluding property taxes and the transit grant, and expenditures at 64.9%.
9. Year-to-date building permit information. (Attached)
10. FY2004 Annual Budget Discussion. Duane Olivier reviewed an "early estimate" of General Fund revenues and expenditures (Attached memo August 1, 2003). This "early estimate" indicates a potential deficit in the General Fund of \$143,500 without considering an allowance for performance-based pay increases for employees. This "early estimate" will be updated as departmental/office budgets are submitted and accepted by County Board committees and as firm costs are received for such expenditures as health insurance and liability/worker's comp insurance.

John Creighton offered suggestions for reallocating the tax levy. He suggested that the levy for Extension Education, Health, and Mental Health be substantially reduced and that the resulting reduction be added to the General Fund levy. An estimated additional \$275,000 could be raised for General Fund (if the General Fund levy was raised to its maximum rate of \$.27 per \$100 of assessed valuation) to cover the General Fund operating budget deficit as well as to begin to set some money aside for needed capital expenses. John strongly suggested that the County needs to begin to reserve funds for needed capital expenditures and that this would be one way to begin. Following discussion, no action was taken on John's tax levy suggestions.

There being no further business, the meeting adjourned.