

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Ron Smith
DATE/TIME: September 30, 2010

PRESENT: Ron Smith Jody Carroll Gavin Doyle
 John Creighton Ron Mapes Marvin Schultz

Other Board members:

Others: Donna Berlage, Carol Soat and Dan Reimer

Ron Smith called the meeting to order at 7:05 p.m. and noted that there was not a quorum established.

1. **Minutes** – Minutes of August 26, 2010 will need to be placed on next months agenda due to no quorum.

2. **Staff Reports**

a) Chief County Assessment Officer. Donna Berlage reported that her staff is entering data into the building and land cost sections of the Devnet CAMA system. Rush Township is complete and work has started on Warren Township. Berlage reported that she has prepared evidence for 7 property tax appeal board cases for the 2008 assessment year and sent them to Springfield. Berlage reported that she is planning to reduce 2010 property assessment levels for Apple Canyon Lake property by the amount of multipliers previously applied to meet the 2007 assessment levels; any reductions still needed to meet the 33.3% assessment level for properties in the Apple River/Thompson multi-assessment district will be reduced proportionally on all applicable property in Apple River and Thompson Townships. Gavin Doyle asked if this would affect property tax revenue for next year. Dan Reimer explained that under PTELL the total amount of property tax extension would stay the same but that the tax levy extension would be redistributed; i.e. some individual properties in certain taxing districts could pay more while others will pay less. Ron Smith reported that the remaining copies of property assessment record cards have been delivered to Devnet. Smith provided the Committee with an update on the progress of inputting building sketches into the Devnet CAMA system.

b) Treasurer's Office. Ron Smith informed the committee that monthly financials were included in the meeting packet. Treasurer Carol Soat informed the committee that her office completed a fourth property tax distribution on Tuesday, September 28, 2010. On September 17th 1540 delinquent tax reminder letters were mailed out and if not paid by September 29th a certified letter will be sent. Soat informed the committee that the date for tax sales is October 27, 2010 and anyone interested in buying taxes has to be register two weeks prior to this date. Soat reported that she is looking into auto deposit and a credit card payment system for property owners in Jo Daviess County to pay property taxes and will bring information to the next finance committee meeting.

- c) County Administrator. Dan Reimer reminded the committee that budget workshops are scheduled to begin Tuesday, October 5th with additional budget workshops scheduled on October 13th and October 21st. Reimer discussed that there will be a reduction in the amount of 2010 property tax distribution as a result of a court order which stayed payment of 2009 property taxes (payable 2010) by Midwest Medical Hospital. A decision has not been made by the Illinois Department of Revenue regarding requiring payment from non-profit hospitals including Midwest Medical Center. The result will be a decreased distribution of \$63,586 for Jo Davies County with the largest decrease to the General fund - \$19,961. Reimer presented a revised target spreadsheet updated for round three revenues which showed an increase. The current General Fund deficit is \$109,570 which is \$110,000 less than the FY2010 budget deficit. There was discussion on electricity rates charged by Jo Carroll Energy and that power adjustment costs have increased dramatically in the past two months. Because of this concern Reimer asked Jo Carroll to provide estimates for next years budget assuming the same amount of kwh usage. The result is that electric costs for the Courthouse are anticipated to increase from \$53,000 to about \$68,000 and electric costs for the public safety building are anticipated to increase from \$46,000 to \$64,000. The committee reviewed an updated list of unfunded requests for the FY2011 budget. The committee discussed the amount that would be needed to complete the HVAC project and the amount that is available in the General Capital Equipment fund. Ron Smith explained that there is an unfunded request from the Assessor's office for additional funding for the salary line item to be able to hire an additional staff member for FY2011 to input building cost data from property record cards into the Devnet CAMA system and that the goal is to have all of the information inputted by 2012. The committee asked Donna Berlage to prepare a plan on the amount of additional funding that would be needed for assistance to input data into the CAMA system and complete the project by the end of 2012. The committee agreed to call a special finance meeting on Wednesday, October 13, 2010 @ 6:30 pm before the Budget Workshop for discussion and possible recommendation regarding an unfunded request from the County Assessor's Office.

3. Unfinished Business

- a) Jo Daviess County strategic goals. The committee reviewed the 2010 goals This item will be reviewed and updated monthly.
- b) Township Assessor pilot program. There were no new updates on this item. This item will remain on the agenda for next month.
- c) Township Assessor program intergovernmental agreement. There were no new updates on this item. This item will remain on the agenda for next month.
- d) Update on schedule of data input from Devnet. See above.
- e) Re-districting per tax code for multi-township assessment districts. Ron Smith reported that at the July committee meeting Donna Berlage presented four options for re-districting multi-township assessment districts. Smith requested Berlage to present at the October meeting her recommendation for re-districting JDC multi-township assessment districts.

- f) Update on timeframe to load cost data into the CAMA system. See above.
- g) Revisions to Jo Daviess County Purchasing Procedures, Title 2, Chapter 1 of the Jo Daviess County Code of Ordinances. This item will remain on the agenda.

4. **New Business**

- a) Review round 3 revenue estimates. See above
- b) Review unfunded requests. See above
- c) Review and approve 001-40112 Miscellaneous. Dan Reimer explained that in the miscellaneous budget that a new line item, 905 Miscellaneous was established for the state portion of revenue stamps. Jean Dimke submitted her round three revenue estimates and increased the FY2011 amount for State Revenue Stamps from \$65,000 to \$92,000. There will be an offsetting expense increase which is budgeted for in the miscellaneous budget which is a general fund budget and will require approval to increase the target amount for this budget. This item will be placed on the agenda for approval at the Budget Workshop on October 5, 2010.
- d) Resolution authorizing the Chairman of the Jo Daviess County Board to execute a deed of conveyance for the County's interest in parcel number 11-001-101-00, located in Nora Township, purchased on the County's behalf by tax agent, Joseph Meyer. Because there was not a quorum present, no action could be taken on this item but the consensus of the committee was to place this item on the County Board agenda for October 12, 2010 as "not a recommendation from the committee".

5. **Other.** None

6. **Board member concerns.** Marvin Schultz discussed with the committee that he received a letter from the Apple Canyon Lake Fair Tax committee and would like the committee to review the letter and discuss a reply letter. Schultz informed the committee that there has been a request to the County for a public aid appeal that was filed with the County Clerk. After researching it was determine that a public aid appeal committee needs to be established by the County Board. This is the first public aid appeal since 2002. Five individuals will be appointed and according to statute these individuals shall be paid a per diem which was not been budgeted for in FY2010.

7. **Citizens' comments.** None.

Next committee meeting is on Thursday, October 28, 2010 @ 7:00 p.m.

Meeting ended at 9:25 pm.