

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Yerda Potter
DATE/TIME: October 30, 2008 7:00 pm

PRESENT: Beth Baranski Jody Carroll Alan Kent Ron Mapes Yerda Potter
 Marv Schultz

Other Board members: Mike Lorig

Others: Dan Reimer, Peg Murphy, Donna Berlage, Carol Soat

Yerda Potter called the meeting to order at 7:05 p.m.

1. **Minutes** – Beth Baranski made a motion to approve the minutes of September 25, 2008. Ron Mapes seconded and the motion passed.

2. **New Business**

- a) FY09 Jo Daviess County Property, Liability and WC Insurance. Item 4c was moved ahead at this point to allow Marc McCoy from McCoy Insurance to make a presentation regarding FY2009 insurance. He informed the committee that there is a new county insurance program called the Counties of Illinois Risk Management Agency (CIRMA) which is interested in providing insurance to JDC. This group was established three years ago and currently has seven county members. Marc discussed the FY2009 renewal proposal from our current provider - Illinois Counties Risk Management Trust (ICRMT) and informed the committee that there will be an increase in premium of approximately 15% which is based on an increase in claim experience over the past three years. ICRMT's renewal proposal is approximately \$20,000 more than the proposal submitted by CIRMA. Marc stated that he has done an extensive study of both programs and he was comfortable with both programs. He did point out that CIRMA is a rather new organization without a lot of enrolled Counties and due to the current economy situation some caution should be considered in making any changes at this time. In addition a three year commitment is required with CIRMA. He suggested consideration be given to staying with our current provider another year and follow the performance of the new program. The current insurance policy expires on November 30th and is renewable on an annual basis. Reimer informed the committee that ICRMT has several programs and services that they have worked closely with Jo Daviess County to implement such as the certificate of insurance policy and the safety manual. He also reminded the committee that JDC currently receives annual dividends from ICRMT and has implemented an online program with ICRMT to submit and track claims. **Ron Mapes made a motion to renew Jo Daviess County property, liability, and workers compensation insurance for FY2009 with Illinois Counties Risk Management Trust. Seconded by Beth Baranski and motion passed.**

3. **Staff Reports**

- a) Chief County Assessment Officer. Berlage reported that two of the quad townships are done and a third quad township is about 80% complete, leaving 2 townships. She reported that she has received 10 2007 PTAB cases to work on that are due in December. And that there are additional 2007 PTAB cases on the website, around 33 complaints. Berlage

informed the committee that her Chief Deputy resigned as of October 3rd and she has received 35 applications. She has conducted interviews and currently has set up four second interviews. She hopes to have a decision made within the next two weeks. Two Board of Review members, a staff member and Berlage attended a seminar in Rockford on how to deal with difficult people. The Property Tax Appeal Board conducted 8 hearings on appeals from 2004 and 2005. Two cases were dismissed because the appellant or their attorney's did not appear.

- b) Township Assessor's meeting summaries. Potter has moved item 3b forward at this time because of being in the discussion with the Chief Assessor. Discussion centered on the preparation of a written summary from the Township Assessor's meeting including any feedback received after the meeting. Committee members were asked to send their notes to Yerda. The annual Township Assessor's meeting will be scheduled for December through Chief County Assessor Berlage's office. It was agreed that a policy would be developed for the November finance meeting. Discussion was lead into item 3d of Assessors computer/software pilot program. The consensus of the committee was that at the Chief Assessor's township meeting with assessors to find out how many Townships are interested in the pilot program and to bring back interests to Finance Committee for a decision on how to distribute the \$5,000 that was budgeted for FY09. . This item will be carried over onto next months agenda.
- c) Treasurer's Office. Carol Soat reported that on Tuesday, October 28th the annual property tax sale was held, taxes on 288 parcels were sold with 12 buyers. She is working on the final property tax distribution which will first go to DevNet and it will take them approximately two weeks to complete their portion. Hopefully final distributions will be ready by Friday, November 14th or Monday, November 17th. Carol would like to hold a meeting with all departments to insure all CFDA reporting for federal grants is completed before the auditors' arrival on February 2, 2009. Because of the new audit standards, grant information from all County Departments must be centralized in the Treasurer's Office before the auditors arrive.
- d) County Administrator. Dan Reimer reported that he attended a meeting in Freeport for County Board Chairs and Administrators; there was an economist that gave a presentation on the current financial situation that we are in.

4. Unfinished Business

- a) Budget Review /Update. Dan Reimer reviewed a handout that summarized decisions made during the FY09 budget and budget process. The property tax rate levy was reviewed, with the total overall levy including special service areas being \$4,997,093, a \$435,979 or 9.56% increase from previous year, which warrants a truth in taxation hearing which will be on November 10, 2008, prior to the County Board meeting. Reimer presented a number of charts on the tax rates and county levy. Additional handouts on revenue were presented with a total County revenue projection for all funds of \$15,899,471; this is a decrease of \$154,655 or 1% from last year. Total expenses for all funds are projected at \$18,116,020, a decrease of \$639,543 or 3.4% from the prior year budget amount. At this point the General Fund shows a deficit of \$253,758 between revenues and expenses and requires the allocation of fund balance to balance this budget. Budget 001-40110 Information & Communications Technology was presented as revised

for inclusion of the approved full time IT position. **Ron Mapes made a motion to move forward the Information & Communications Technology budget as revised to \$133,518. Seconded by Beth Baranski, motion passed.** Budget 001-40103 County Administrator was discussed and noted that the stipend for the Safety Coordinator position to administer the JDC Safety Program was added to this budget. **Ron Mapes made a motion to move forward the County Administrator's budget as revised to \$160,245. Seconded by Beth Baranski, motion passed.**

- b) Township Assessor's meeting summaries. See 3b above.
- c) Policy on multiplier notification. This item was discussed and a determination was made to leave this item on the agenda for next month.
- d) Assessors computer/software pilot program. See 3b above.

5. New Business

- a) FY2008 Audit Agreement with McGladrey & Pullen. Reimer informed the committee that due to new auditing standards the FY2008 audit cost would increase \$10,330 or 20% per the proposal received from McCladarey & Pullen. This is year three of a five year audit agreement. **Ron Mapes made a motion to approve the FY2008 audit agreement with McGladrey & Pullen. Beth Baranski seconded and the motion passed.**
- b) Job descriptions and pay levels for new part time positions approved through unfunded budget process. The position of the Deputy Assessment Officer was reviewed and changes noted. **Beth Baranski made a motion to pass on to the Executive Committee position description of Deputy Assessment Officer part-time temporary position not to exceed 1456 hours. Ron Mapes seconded the motion and the motion passed.**
- c) FY09 Jo Daviess County Property, Liability and WC Insurance. See 2a above.
- d) Resolution of Jo Daviess County Emergency Services Communications Fund. The fund description and budget was reviewed and the resolution to establish this fund was moved forward. **Beth Baranski made a motion to approve resolution to establish the Jo Daviess County Emergency Services Communications Fund, the fund description and the FY2009 budget for this account. Seconded by Marv Schultz and the motion passed.**

6. Other.

7. **Board member concerns.** None

8. **Citizens' Comments.** None

Next regular meeting on November 20, 2008 at 7:00 pm

Meeting adjourned at 9:31 p.m. following a motion by Baranski and seconded by Mapes.