

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Ron Smith
DATE/TIME: March 25, 2010

PRESENT: Ron Smith Jody Carroll Gavin Doyle
 Alan Kent Ron Mapes Marvin Schultz

Other Board members:

Others: Carol Soat, Donna Berlage, Larry Weidenheft, Edna Penticoff, James Crossley and Dan Reimer

Ron Smith called the meeting to order at 7:05 p.m.

1. **Minutes** – Jody Carroll made a motion to approve the minutes of the February 25, 2010 meeting. Seconded by Marvin Schultz and motion passed. Marvin Schultz made a motion to approve the minutes of the March 9, 2010 meeting. Seconded by Jody Carroll and motion passed.
2. **Staff Reports**
 - a) Chief County Assessment Officer. Donna Berlage reported that as of March 25th the Board of Review has made 539 tentative decisions with hearing scheduled for April 5th, 6th and 7th. The last date to apply for a hearing is April 1st. Berlage supplied the committee with a Board of Review Cycle showing tentative start and end dates that were set.
 - b) Treasurer's Office. Carol Soat provided the committee with additional financial reports. Dan Reimer discussed the YTD Comparison Report and pointed out that state shared revenues are \$300,000 behind what they were at this time last year.
 - c) County Administrator. Dan Reimer reported that Steve Hamilton from Tricor Insurance met with Ron Smith, Jean Dimke, Angie Kaiser and himself. Hamilton reviewed various 2009 experience reports and as a group use costs were similar to the previous year. An estimate for 2011 premium rates will not be available until July or August. Reimer handed out a preliminary draft copy of the 2009 audit report that was completed by McGladrey & Pullen. He will be preparing and writing the management discussion and analysis portion in the next week or two and will sent to the Committee when complete. There was a report to the members of the County's Finance Committee provided by McGladrey & Pullen. A report listing any significant deficiencies was included; no material weaknesses were reported. Reimer encouraged the Committee to review the documents so any questions could be addressed as soon as possible.
3. **Unfinished Business**
 - a) Jo Daviess County strategic goals. Ron Smith reviewed the strategic goals for the Finance Committee and the established timeline for each goal. This item will be reviewed and updated monthly.

- b) Township Assessor pilot program. Nothing new to report at this time.
- c) Township Assessor program intergovernmental agreement . Ron Smith explained that they will continue to place this item on the agenda but will wait to continue with the intergovernmental agreement until the Township Assessor pilot program is fully implemented.
- d) Software agreement with Devnet for Township Assessor Program. Ron Smith reported that Devnet has agreed on a cost structure but there are still questions regarding specifics of how the program will work upon implementation. Smith reported that he has been discussing with Devnet the possibility of contracting with them or some outside firm to load Jo Daviess County property sketches into the CAMA system; Devnet will prepare a cost estimate.

4. New Business

- a) Discussion and possible recommendation on a business associate agreement with eCOBRA. Dan Reimer explained that this business associate agreement is required from County providers. Protects confidentiality of Social Security numbers, HIPPA, and other confidential information. **Ron Mapes made a motion to move forward a business associate agreement with eflexgroup, Inc./eCOBRA. Seconded by Jody Carroll and motion passed.**
- b) Discussion and possible action on resolution to correct line item entries on resolution that amended the Highway Fund Budget for the sale of the Jo Daviess County Highway Property. Dan Reimer explained that a line item correction was needed in a resolution that was approved at the March Board meeting. The auditors recommended that the temporary transfer of funds from the Contingency fund to the Highway fund and back again to the Contingency fund be accounted for on the general ledger not as an expense and revenue on the fund level. **Jody Carroll made a motion to move forward a resolution of addendum to correct line item entries for accounting purposes in the March 09, 2010 resolution to amend the highway fund budget for the sale of the Jo Daviess County Highway property in Elizabeth, IL and to purchase property in Hanover, IL and to temporarily transfer funds from the contingency fund. Seconded by Ron Smith and motion passed.**
- c) Discussion and possible action on local shared income tax. Dan Reimer provided and discussed a resolution that opposes the Governor's proposed reduction in local shared income tax revenue. The resolution opposes Governor Quinn's March 10, 2010 budget that proposes to withhold 30% of the local share of income tax revenue and would increase state revenue by \$300 million. **Marvin Schultz made a motion to move forward a resolution opposing the proposed reduction of local shared income tax revenue. Jody Carroll seconded and motion passed.**
- d) Discussion and possible action on request from Board of Review. Larry Weidenheft, Board of Review member, discussed the duties and responsibilities of the Board of Review and the processes used by the Board in hearing property tax assessment complaints. Because of large increase in complaints this year the Board of Review is requesting consideration for additional compensation. The current

salary, which has been fixed at the same amount for several years, is \$2,500 per member. Board of Review Chair Edna Penttcoff explained that it was her understanding that the current compensation of \$2,500 is based on the average of 25 days of Board of Review work per year and their request is for additional compensation of \$100 per diem per board member for any days spent in session beyond the normal 25 days. Marvin Schultz reported that per state statute Board of Review compensation can not be paid per diem and that he has asked States Attorney Kurt to review their request and provide an opinion.

- e) Discussion and possible action on tax code for multi-township assessment districts – establishment procedures. The committee discussed that by statute (35 ILCS 200/Article 2) that the issue of assessment districts is required to be reviewed every 10 years and that Jo Daviess County would be due for redistricting in 2012. Marvin Schultz expressed that the County should educate the townships of this issue so that they have enough time before election to evaluate the merits of making changes such as combining township assessment districts. Ron Smith suggested that the County set up a meeting and invite township officials and explain the process that would need to be followed. Smith would like to keep the item of redistricting of assessment districts kept on the agenda for the next meeting. Ron Smith asked Chief County Assessor Donna Berlage to provide the committee with a current map that shows the township assessment districts, the population of each township and the number of parcels in each township.

5. Other.

- 6. Board member concerns.** Marvin Schultz expressed his concerns with the state's economy and that if governmental entities didn't have to pay prevailing wages for all public works it would help reduce the economic stress. He suggested that the County contact our State Representatives to express our concerns.

7. Citizens' comments. None.

Next committee meeting is on Thursday, April 29, 2010 @ 7:00 p.m.

Motion was made to adjourn by Ron Smith and second by Ron Mapes. Meeting adjourned at 9:05 p.m.