

## COMMITTEE REPORT

**COMMITTEE:** Finance, Tax & Budgets  
**CHAIRPERSON:** Ron Smith  
**DATE/TIME:** July 30 7:00 pm

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

Other Board members:

Others: Donna Berlage, Dan Reimer and Melisa Hammer

Ron Smith called the meeting to order at 7:03 p.m. Smith read the 3<sup>rd</sup> Floor Evacuation Policy to all present.

1. **Minutes** – Ron Mapes made a motion to approve the minutes of June 25, 2009. Marvin Schultz seconded and the motion passed.

### 2. **Staff Reports**

- a) Chief County Assessment Officer. Donna Berlage reported that the Assessor's Office is currently reviewing and processing information turned in by the township assessors. Her office has prepared evidence for six more 2007 PTAB cases, there are about 10 cases left to complete. The Farmland Assessment Review Committee met on July 13, 2009 to review the 2010 EAV's for farmland and the committee voted to not accept the proposed 2010 EAV's for farmland and to recertify the 2009 values. Berlage filed the necessary paperwork with the Illinois Department of Revenue. The office improvement project for the Assessor and GIS/IT offices is complete and she invited the committee to tour the offices.
- b) Treasurer's Office. No discussion
- c) County Administrator. Dan Reimer reported on a meeting with Lindgren Callihan VanOsdol (LCV) to discuss the cost/fee study; representatives have scheduled times to meet with the participating departments. Ron Smith reported that LCV is planning to present the findings and recommendations at the September finance meeting so that the fees can be implemented into the next fiscal year.

### 3. **Unfinished Business**

- a) Jo Daviess County Strategic Goals. Ron Smith went over the goals and the timeline that were assigned to each goal. This item will remain on the agenda for next month.
- b) Nora, Rush and Warren Multi-Township 2009 Assessment Work. An invoice was reviewed that the Jo Daviess County Assessment Office presented with the break down of the administrative fees and the mileage and labor amount for David Marcure. **Ron Mapes made a motion to approve and move forward to the County Board the invoice to Nora, Rush and Warren multi-township in the amount of \$1,101.80. Seconded by Marvin Schultz and motion passed.**

- c) Township Pilot Assessor Program. Ron Smith reported that the contract for CAMA license, maintenance and support in Stockton, Apple River and Thompson Townships with DEVNET incorporated has been signed by Marvin Schultz. This contract is a year agreement and was originally set to become effective on May 1, 2009 but due to the need to input more property card data into the CAMA system and recent purchase and set up of laptops that will be used with this agreement the effective date of the contract was revised to September 1, 2009. The committee discussed the goal of improving the timeliness of the property tax cycle and how the implementation of this program will assist in accomplishing that goal. It was explained that this contract covers the training and support for the two participating multi-township assessment districts (Stockton and AppleRiver/Thompson); this is a one time fee with no additional annual license charges, rather it will be included with County's current annual DEVNET license fee. Ron Mapes commented that because this is a pilot program that someone would have to compile a report on the success of the program and present the report to the board.

#### 4. New Business

- a) Consideration and possible action to reinstate transfer of prisoner fee. Marvin Schultz commented that a fee for the transfer of prisoners is allowed by statute and he felt that the County should follow this law and collect the \$10 fee for transferring prisoners. **Marvin Schultz made a motion to reinstate the transfer of prisoner fee of \$10 per day as stated in Illinois State Statute 55 ILCS 5/4-5001. Seconded by Gavin Doyle and motion passed.** It was discussed that the excuse that this fee is hard to collect from some prisoners was not a good reason to prohibit or not charge a fee, rather the statute should be followed.
- b) Consideration and possible action on Justice Assistance Grant (JAG) for Sheriff's Department. Ron Smith informed the committee that this was on the finance agenda because of the timing of the grant it could not wait to be presented to the Law & Courts Committee. It needed to be moved to the County Board for approval at the August County Board meeting. It was discussed that this grant was for an award limit of \$40,000 per agency and can be used for equipment including police vehicles and related equipment. **Gavin Doyle made motion to approve the application for the Justice Assistance Grant (JAG) for funding a vehicle for the Sheriff's Department. Seconded by Ron Mapes and motion passed.**
- c) FY2010 Budget. Dan Reimer reported that the preliminary General fund revenue estimate for FY2010 is projected at \$6,551,854 and that total General Fund target expenses, using the guidelines for establishing FY2010 General Fund expense budgets are projected at \$6,975,178 resulting in an initial General Fund operating budget deficit of \$423,324. Total available General Fund revenue is estimated to decrease \$229,903 or 3.76% in FY10. Significant sources of revenue decrease in FY10 are anticipated to come from intergovernmental revenues such as state income tax (\$153,660), corporate personal replacement tax (\$29,000), property taxes (\$42,259), licenses & permits (\$32,034), service charges (\$35,400) and fines and forfeitures (\$5,800). Reimer reviewed a memo that explained the guidelines for establishing FY10 expense budgets and the target-based budgeting process. It was discussed that the County Administrator's Office will calculate mandated line item expenses for General Fund expense budgets prior to packet

distribution. Mandatory expense line items shall include salaries, benefits and postage. Reimer reported on the General Fund target amounts and showed a comparison from FY09 and FY10. The total FY09 budget amount, including recurring funding awards, was \$6,928,440 with an initial FY10 target amount at \$6,975,178 which is an increase of \$46,738 or 0.68%. It was discussed that the target amount for General Fund expense budgets, after allocating increase/decreases for allowable mandated expenses, shall be set at the same level (zero increase) as the FY09 target less any non-recurring expenses added during the FY09 process including awarding of un-funded requests. Reimer reported that the budget information was presented to the Department Heads at the department head meeting and the recommendation by the staff was to work cooperatively together and to come up with a 3% decrease which would result in savings of approximately \$190,000. Some of the guidelines for the 3% reductions include: all interfund transfers scheduled in FY09 shall be maintained unless otherwise instructed, if a department has more than one General Fund budget the cumulative total of all initial General Fund target budget amounts must total a 3% decrease, and salary and associated benefit line items maybe used for decreasing targets. It was discussed that the guideline of interfund transfers scheduled to be maintained may need to be evaluated for FY2010. The committee discussed whether the guidelines should allow for department heads to eliminate some interfund transfers that would defer capital projects or funds being established for maintenance. **Marvin Schultz made a motion to approve the presented guidelines with the change of guideline #5 for establishing FY10 expense budgets to allow department heads to adjust interfund transfers to reduce their budgets 3% but may not ask for unfunded requests to help fund any similar line items that are affected by those reductions. Seconded by Ron Mapes and motion passed.** Reimer reviewed a chart showing 5 year revenue, expense, fund balance projections for the General Fund. This chart showed that the projected 2010 unreserved fund balance would be a negative amount at about -\$259,273 and would continue to decrease.

d) Optional Insurance Incentive Program – FY2010. An updated optional insurance incentive program for FY2010 was presented to the committee with the same amount to be paid out as FY2009, \$1,500 to those employees who qualify and choose to opt out on the County health insurance plan. **Ron Mapes made a motion to approve the Optional Insurance Program for FY2010 as presented. Seconded by Gavin Doyle but Marvin Schultz discussed that he was approached by employees to review the amount. Because of the discussion on this subject Ron Mapes withdrew his motion and asked to have it added to next months agenda for review. The committee voted and it was agreed.**

e) FY2010 Health Insurance Renewal. Health insurance renewal rates from for FY10 where not yet available at the time of meeting.

f) General Fund Target Amounts. Discussed in 4c.

5. **Other.** Marvin Schultz had asked Donna Berlage if the new board of review member had been sworn into office. Donna reported that the board has not met yet but she would be getting a hold of him and have him take his required class as well. Marvin also thanked Dan Reimer for giving a presentation to the new County Board members and new employees on the budget process.

6. **Board member concerns.** None

**7. Citizens' Comments.** None.

Next joint committee meeting on Monday, August 17, 2009 at 6:00 pm.

Meeting adjourned at 9:20 p.m. following a motion by Mapes and seconded by Smith.