

## COMMITTEE REPORT

**COMMITTEE:** Finance, Tax & Budgets  
**CHAIRPERSON:** John Schultz, Chairman  
**DATE/TIME:** January 30, 2020 @ 5:30 p.m.

**PRESENT:**  John Schultz                       Steve Allendorf                       Staci Duerr  
                   Diane Gallagher                       Vacant                                       Ron Smith  
                   Scott Toot                                       John Lang

Other Board members: None

Others: Laura Edmonds, Melisa Hammer, Angela Kaiser, Bill Kimball and Dan Reimer

1. **Call to Order** – John Schultz called the meeting to order at 5:30 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes**
  - a) Minutes from November 21, 2019 Finance, Tax & Budgets Committee meeting – **Steve Allendorf made a motion to approve the November 21, 2019 Finance, Tax & Budgets Committee meeting minutes as presented. Seconded by John Lang and motion passed.**
4. **Citizens Comments** – None
5. **Unfinished Business**
  - a) FY2019/FY2020 Strategic Goals and Plans – John Schultz commented that Tuesday night at the Planning & Development Committee meeting they decided to only look at these goals and plans quarterly unless something came up in the meantime. If that is fine with this committee Schultz asked for a motion to that effect. **Diane Gallagher made a motion to move Strategic Goals and Plans to quarterly review. Seconded by Scott Toot and motion passed.**
  - b) Update on Hotel/Motel Tax/Guest Accommodations/OTA's/Education and Enforcement – Melisa Hammer, County Treasurer commented that there is nothing new to report at this time. We are still waiting to hear back on the contract.
  - c) Discussion and possible action on Township Assessor vacancies – Laura Edmonds, Chief County Assessment Officer reported that both vacancies have been filled. East Dubuque has contracted with Gerarda Lahey Keppler to work as a data collector. She is a retired teacher and she is going to do all of her education in one year. Apple River, Thompson, Berreman, Stockton, Pleasant Valley, Wards Grove have contracted with Sandy Davis-Logel who is a deputy in the Carroll County Supervisor of Assessment office. They both have come in and reviewed the paperwork and are out working.

### **New Business**

- a) Discussion and possible action on the Jo Daviess County 2020 standard mileage rate – John Lang requested that we set the standard mileage rate at \$0.57/mile to make it an even amount. There was considerable discussion on the mileage costs that the County incurs each year. Dan Reimer reviewed a mileage and travel expense summary that he prepared. Reimer also referred to the Count Board per diem mileage policy in which the current

mileage rate is \$0.54/mile. Steve Allendorf would like the County Board chairman look into the Planning & Development mileage expenditures for the last couple of years. **Scott Toot made a motion to set the Jo Daviess County 2020 standard mileage rate at \$0.50/mile. Seconded by Steve Allendorf. Scott Toot withdrew the motion and Steve Allendorf seconded. Ron Smith made a motion to leave the Jo Daviess County 2020 standard mileage rate at \$0.54/mile. Seconded by John Lang and motion passed.**

- b) Discussion and possible action to amend the Jo Daviess County Board Per Diem/Mileage Allowance Policy – Scott Toot commented that we came really close to going over budget for the County Board per diem/mileage allowance for this past year. One of the things that contributed to this was that a former board member at the end of the year turned in seventeen meeting per diem reimbursement requests all at once. The revision to the policy states that requests that are not turned in to the County Clerk’s office within ten days following the end of the fiscal year (November 30<sup>th</sup>) will not be reimbursed. **John Lang made a motion to approve an amendment to the Jo Daviess County Board per diem/mileage allowance policy. Seconded by Scott Toot and motion passed.**
- c) Review, discussion and possible action on amendments to the Jo Daviess County Purchasing Card Policy – Dan Reimer reviewed the Jo Daviess County Purchasing Card Policy and specifically the section on sale tax. The County is exempt from sales tax so it is the responsibility of the card holder to make sure sales tax is not charged on any purchased. There is currently an exception in the policy for food and lodging. The policy was review at the last Department Head meeting and it was suggested that policy be amended to exempt certain internet purchases, when there would be a clear overall savings for the County. Scott Toot gave an example, the Highway Department purchases parts on eBay and sometimes they cannot get the vendor to accept our sales tax exemption. There was a part that could have been bought for \$150 but they would have been charged sales tax. They did not want to violate the policy so they went with the same part from a vendor that would accept our sales tax exemption but cost \$500 as opposed to \$150. This policy was drafted before we had Amazon and all of these e-commerce places. Toot recommended that the policy be amended. **Scott Toot made a motion to amend the Purchasing Card Policy as presented. Seconded by John Lang and motion passed.**
- d) Discussion and possible action on an Ordinance Amending the Code of Ordinances of Jo Daviess County, Illinois Title 2, Chapter 3, regarding the Fees Charged by the County Clerk/Recorder, the Sheriff, & the GIS Department – Angie Kaiser discussed the Jo Daviess County applicable fee schedule. Applicable fee schedules were adopted by recorders in the State of Illinois effective January 1, 2019. When you go to record a document there is a standard fee, you can’t charge additional. Coincidentally when we were discussing the predictable fee schedule in 2018 we were also in the midst of conducting a cost/fee study. When Kaiser was reviewing the fee schedule she noticed there were a few discrepancies as far as what she thinks were ultimately Scribner’s errors. During the field work when the consultants were gathering up all of their data, they included an administrative fee that’s attached to rental housing support. Somewhere along the line that fee was included in the recording fee itself. Kaiser would like to clarify this fee and recommended that the ordinance be amended. **Scott Toot made a motion to move forward an Ordinance Amending the Code of Ordinances of Jo Daviess County, Illinois Title 2, Chapter 3, regarding the Fees Charged by the County Clerk/Recorder, the Sheriff, & the GIS Department. Seconded by John Lang and motion passed.**
- e) Discussion and possible action on early payoff of Installment Contract with First Community Bank for the Purchase of Public Safety Radio Communications Equipment

and Construction of Improvements to the Jo Daviess County Radio Communications System – Bill Kimball, ETSB Chairman, proposed that we pay off the radio loan early. ETSB for the past several years has been paying the regular payment and this is the last year for the loan. We owe them approximately \$80,000. Kimball has rough numbers but feels that if we pay it off at the end of May 30, 2020 we would save \$359.52 in interest. John Lang questioned the amortization schedule that shows the loan not being paid off until 2021. Dan Reimer gave the committee background on this installment contract. Once we entered into that contract the payments were \$119,000 per year. The first year the County paid those payment amounts. Then the ETSB Board said they would make that payment which they do every year. Every year the ETSB Board budgets to transfer the total payment amount of \$119,000 to the General Fund. The General Fund in turn transfers \$119,000 to the Communication Fund. ETSB can't pay it directly because they did not take out the loan, the County did. There was one year in between that the County Board had extra money so we took \$119,000 out of the Contingency Fund and made a double payment. Every year since the ETSB has made those payments. Kimball went to Melisa Hammer to ask about paying this and she is working out the final payment figures. It is not \$119,000, but somewhere around \$80,000. It will save us a few dollars and we are one year ahead of schedule. It accrues interest by the day. Reimer recommends that we put this into a resolution. Bill Kimball added that they do this on an interfund transfer. Kimball will transfer the balance when Melisa Hammer finds out the payoff amount. Reimer commented that if Kimball can make that interfund transfer to be approved at the County Board meeting on the 13<sup>th</sup> then we can schedule an interfund transfer from the general fund to the bank. **John Lang made a motion to approve drafting a resolution for early payoff of the installment contract with First Community Bank for the purchase of Public Safety Radio Communication Equipment and construction components for the Jo Daviess County Radio Communication System. Seconded by Diane Gallagher and motion passed.** Ron Smith thanked Bill Kimball and the ETSB Board for all they work they have done to help us with this project.

- f) Discussion and possible action on establishing a specific use for revenue received from the proposed 1% Service Tax HB4086 – Scott Toot requested that this item be placed on the agenda. As you all know we had the 41-page EMS report that has been presented to everyone to look at. One of the top problems is funding. Toot would like to see us by motion give an indication of what we would like to do if this passes through the general assembly and the voters approve we use this funding for EMS services within Jo Daviess County. Toot feels this is a perfect use for this money if we get it. We can't start over from scratch. We have existing ambulance services and one of the problems is funding. This would provide a revenue stream for that and it would be acceptable he feels to the vast majority of the voters in the County. Melisa Hammer commented that she feels we should establish a separate fund to put that 1% into. Dan Reimer added that the proposed legislation was highlighted in the Illinois Association of County Board Members monthly update. John Lang commented that the biggest hurdle right now is to get it assigned to a committee because you can't put in witness slips if it not in committee because that is the only place they take testimony. Right not the bill is in Rules. John Schultz asked Lang to send the committee a refresher on how to file a witness slip. **Scott Toot made a motion to draft a resolution to designate all revenue received from the proposed 1% Service Tax upon approval of HB4086 for Emergency Medical Services in Jo Daviess County. Seconded by Ron Smith and motion passed.**
- g) Review, discussion and possible action on Jo Daviess County Code Title 2, Chapter 1 Purchasing Procedures Section 5 Purchase/Orders/Claims E., Account Balances 5., Transfers b., Line Item Transfers and Overage Policy – Steve Allendorf discussed that at

recent Board meetings John Schultz has had read several line item transfers and he feels there has got to be a better way to do this. Allendorf is not in favor of line item transfers to cover overages. If we keep transferring money around in a budget to cover overages it is difficult to see what the real costs are in that particular line item. Dan Reimer referred to the Jo Daviess County purchasing ordinance which provides the guidelines and internal control procedures for line item transfers and overages. Once the budget is adopted there can be no line item transfers within a budget unless they are approved by the County Board. Reimer suggested that we take a look at our process to see if there are some options. Melisa Hammer suggested that we list the line item transfers under the consent agenda. Angie Kaiser added that if we allow line items to go over budget but keep the bottom line balanced things can get away pretty quick. Kaiser has learned that the main reason we have line item transfers is because people are not budgeting properly. They are not taking last year's expenses into consideration when they form their next year's budget. We need to educate people during the budget process. Bottom line Allendorf wants us to save time and money. Allendorf suggested that we again place this item on a future agenda for further discussion

## **7. Staff Reports**

- a) **Chief County Assessment Office** – Laura Edmonds, Chief County Assessor, reported the Final Hearings for BOR were set for January 6-8th; the Board heard 61 formal hearings and made final decisions. Final notices were sent out January 14th; all minutes have been entered and the final abstract was sent to the state on January 16th, and we received notification on January 24th that it was received; projected decrease in value is at \$2,992,488 (assessed value). Prepared and sent the Township Assessor bonus/stipend paperwork & employment verification reports down to the IDOR. TAs must have a Sales Ratio of 30 1/3 – 35 1/3 and a COD of below 30 to qualify, and must be elected – 3 qualified. Staff has been busy working on upcoming Assessment year 2020 Quads (West Galena, Dunleith, Menominee, Rawlins & Vinegar Hill) and renewals of farmland leases; as well as copying and sending out Sr. Freeze forms, Tax Deferral letters and Exempt Class 90 letters. Gerarda Keppler has accepted the Data Collector position for Dunleith Township; she is planning on taking her education classes this year as well. I met with her on the 14th to review the process and what is expected. We will be meeting again in the near future to go out and do some physical training. Edmonds also met with Sandy Logel, contracted TA (AR/TH & B/D/PV/WG & Stockton) on the 13th to review the TA process as well. Prepared and sent 2018 EAVs Incorporated Municipalities/Unincorporated - Townships and the County as a Whole to the Dana McCarver - Jo Daviess Natural Mitigation. Also sent EAVs for Resort communities to Ms. Boswick. Working on Year-end report. Edmonds will be on vacation from Jan 31-Feb 7, 2020.
- b) **Treasurer's Office** – Melisa Hammer, County Treasurer, provided a report for her office.
- c) **Grants Administrator** – Trina Orr, Grants Administrator, was not in attendance.
- d) **County Administrator** – Dan Reimer, County Administrator, reviewed the preliminary year-end financial statements.

## **8. Citizens' comments - None**

## **9. Board Member Concerns** – Steve Allendorf asked about Wi-Fi for the courthouse.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, February 27, 2020 @ 5:30 p.m.

Steve Allendorf made a motion to adjourn at 6:31 pm. Seconded by Scott Toot and motion passed.