

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Steve Rutz
DATE/TIME: February 27, 2014 @ 6:00 p.m.

PRESENT: John O'Boyle Rick Dittmar Randy Jobgen
 Steve Rutz RJ Winkelhake Ron Smith

Other Board members:

Others: Dan Reimer and Carol Soat

1. Review and approve minutes – Randy Jobgen made a motion to approve the January 30, 2014 Finance, Tax and Budget Committee minutes. Seconded by John O'Boyle and motion passed.

2. Citizens Comments

3. Staff Reports

a) **Chief County Assessment Office** – Chief County Assessment Officer, Donna Berlage, was not able to attend the meeting. Chairman Rutz reviewed Berlage's written report. The county received a tentative multiplier of 1.00 for initial assessed values from the Illinois Department of Revenue. Steve Rutz discussed that the Pleasant Valley, Wards Grove and Berreman Township Assessor has resigned and the position was advertised in the newspaper. The Wards Grove Supervisor advised Berlage that the Townships have selected someone to fill the position. The new Township Assessor is scheduled to take required assessment classes the first part of March with general assessment year work due to the County Assessment office by June 15th.

b) **Treasurer's Office** – County Treasurer, Carol Soat, reported that the auditors from CliftonLarsenAllen have started the field work portion of the FY2013 audit; they plan to spend three weeks in Jo Daviess County. Mobile Home tax bills will be mailed out in March. Payment will be due in 60 days which would be sometime in mid May. Soat explained that Jo Daviess County contracts with Joseph Meyer & Associates who acts as the County's agent for the liquidation of parcels of property that are not sold at the annual tax sale. Soat explained the process used by Joseph Meyer & Associates. Soat reviewed the annual interest report and explained that interest income from all funds is down about \$11,500 from prior year. Interest income for all county funds peaked at \$590,430 in 2007 and has declined each year to \$73,956 in 2013. Rutz asked if Soat could provide the committee with a timeline calendar of the property tax cycle as it relates to the Treasurer's office.

c) **County Administrator** - Dan Reimer, County Administrator, reviewed updated year to date economic statistics for Jo Daviess County. The committee reviewed the year-to-date revenue and expense comparison report that is prepared each month by the Treasurer's office. There were questions regarding FY2014 guest accommodations revenue and the due date for this fee. Reimer reviewed a salary & benefits summary spreadsheet by budget for the five year period FY2009 thru

FY2013. The summary indicated that from FY2009 to FY2013 total compensation costs for the General Fund increased 11.4% or an average of 2.85% per year; full time salaries increased 6.7%, per diem increased 36.0%, part-time salaries decreased 23.1%, overtime increased 0.7%, health insurance increased 34.2%, social security increased 2.8%, Medicare increased 2.8% and IMRF/SLEP retirement contribution increased 47.5%. For the period FY2009 to FY2013 all County Departments and budgets combined, total compensation costs increased 5.5% or an average of 1.38% per year; full time salaries increased 2.3%, per diem increased 36.0%, part-time salaries decreased 36.0%, overtime decreased 1.0%, health insurance increased 21.7%, social security decreased 1.0%, Medicare decreased 1.1% and IMRF/SLEP retirement contribution increased 43.1%.

4. Unfinished Business

- a) Jo Daviess County strategic goals – Nothing new to report.
- b) Township Assessor Pilot Program – Nothing new to report.
- c) Township Assessor Program Intergovernmental Agreement – Nothing to report at this time.
- d) Update on options to fund the Public Safety Radio Communications System- RJ Winkelhake reported that the Law Enforcement & Courts committee is currently reviewing fines and fees and would like to review the collection process.
- e) Update on five year capital improvement plan from standing committees – Nothing new to report.
- f) Update on re-districting options per tax code for multi-township assessment districts – This item can be removed from the agenda.

5. New Business

- 6. **Board Member concerns** – RJ Winkelhake discussed that he would like to better understand the County's minimum reserve fund balance policies and asked if this item could be added to next months agenda for discussion.

7. Citizens' comments

Next committee meeting is on Thursday, April 24, 2014 @ 6:00 p.m.

Randy Jobgen made a motion to adjourn at 7:25 pm. Seconded by Rick Dittmar and motion passed.