

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: Ron Smith
DATE/TIME: February 29, 2012

PRESENT: Ron Smith Rick Dittmar Randy Jobgen
 Steve Rutz Ron Mapes Marvin Schultz

Other Board members:

Others: Dan Reimer, Carol Soat, Donna Berlage, Jean Dimke, Nancy Lewis and Steve Hamilton.

- 1. Minutes** – Rick Dittmar made a motion to approve the January 26, 2012 minutes. Seconded by Steve Rutz and motion passed.

2. Citizens Comments

Chairman Ron Smith moved forward item 4a. Discussion and possible action on a proposal from Nancy Lewis to provide grant writing services to Jo Daviess County. Nancy Lewis discussed her professional experience and qualifications in researching and writing grants for various organizations in the tri-state region. Lewis explained that she is employed as Director of Project Concern in Dubuque. In addition she is an independent grant writer/consultant and locally she has written grants for Midwest Medical Center and for the Frentress Homestead Foundation. Lewis reviewed a six step process that she follows when working on grants with an organization. The committee reviewed a draft proposal for grant writing services between Jo Daviess County Government and Nancy Lewis. **Marvin Schultz made a motion to approve a contract from Nancy Lewis to provide grant writing services for Jo Daviess County. Seconded by Randy Jobgen and motion passed.** It was recommended that verbiage be added to the contract that references the requirements of the Jo Daviess County certificate of insurance policy.

Chairman Ron Smith moved forward item 4b. Presentation by Steve Hamilton regarding plan options for group health insurance. Steve Hamilton of Tricor Insurance began by reviewing the history of Jo Daviess County employee health care insurance and the specifics of the current Medical Associates HMO plan. The current HMO plan is a \$20/\$200 with \$15/\$30 RX Card, & Chiropractic Care. The premium for this top of the line plan increased 14% for the 12/01/2011 renewal. The single premium cost is \$541.84/mo. and family is \$1,317.53/mo. The county currently pays 100% of single coverage and approximately 42% of family coverage. For FY2012 the county budgeted \$901,000 for employee health insurance costs. The county also offers an opt-out plan for eligible employees. Hamilton provided the Committee with an overview of HRA (Health Reimbursement Arrangements) and HSA (Health Savings Arrangements) and the legal differences between two. Hamilton explained that if the county was interested in an HSA it would not be able to continue with an HMO from Medical Associates. The reason being, Illinois law does not allow a licensed HMO to offer a deductible health care plan which is required for an HSA. Because Medical Associates is licensed as a HMO they can not participate in a HSA in the state of Illinois. There is currently one plan with Medical Associates HMO that can be used with an HRA and that would be an 80/20 plan with

\$15/\$30 RX Card and Chiropractic Care and a \$3,000/\$6,000 out of pocket maximum. If the county was interested in an HSA it would have to look to other providers such as Blue Cross Blue Shield. The committee asked about tiers for various family plans, such as employee plus one and employee plus more than one. Hamilton stated that he has request quotes for tiered family coverage in the past for the County and usually there was not a substantial cost savings between the groups, however he will look into it again. The Committee asked Hamilton to do more research on possible HRA and/or HSA options for Jo Daviess County and bring back a report to the March 29, 2012 Finance, Tax and Budget meeting.

3. Staff Reports

- a) Chief County Assessment Office. Donna Berlage, Chief County Assessor, was not in attendance. Chairman Smith reviewed her written report which stated that the tentative decisions made by the Board of Review were mailed to those who filed a complaint on February 3, 2012. The Board of Review held hearings on February 22, 23 & 24 and reviewed 63 cases. The meeting with the Township Supervisors and Clerks on assessment redistricting will be held on Monday, March 12, 2012 @ 7:00 pm in the large courtroom on the 2nd floor of the Courthouse.
- b) Treasurer's Office. County Treasurer Carol Soat reported that this years tax cycle is about six weeks ahead of last years schedule and because of this she may be able to process tax bills in time to allow for a first installment due date of June 1st. Soat informed the committee that because the timing of this years tax cycle is were it should be it will provide the County Clerk's Office and Treasurer's Office more time to get their part of the tax cycle completed. This helps reduce costs due to less part time payroll.
- c) County Administrator. Dan Reimer discussed several cost savings initiatives implemented by the county and staff during the past couple of years, such as utility savings from the installation of energy efficient equipment, paperless packets, a revised purchasing ordinance, all computer software and hardware purchased thru the IT department, etc. Reimer reported that the Treasurer's Office has been working with the new auditor's from Clifton Larsen Allen to reconcile certain year end due to/due from journal entries that had been made by prior auditors and not reversed in the subsequent year. Countywide these entries do not have an affect on the financial position of the county. They do however have an affect on the fund balance of certain funds. Because this item was just discussed with the auditors and is not on the agenda Reimer will prepare a resolution explaining what needs to be done accounting wise and bring back to the March Finance Committee meeting. At this point it appears adjusting entries will need to be made resulting in an increase of \$31,433 to 001 General Fund, a decrease of \$16,327 to 027 Tourism Promotion Fund, a decrease of \$3,630 to 028 Recorder Automation Fund and a decrease of \$11,476 to 058 GIS Automation Fund.

4. Unfinished Business

- a) Jo Daviess County strategic goals. This will be added to next months agenda.
- b) Update on Finance Committee assignments associated with the 2011 County Board Retreat. This will be added to next months agenda.

- c) Update on the Township Assessor Pilot Program. This will be added to next months agenda.
- d) Update on Intergovernmental Agreements for Township Assessor Program. This item will be added to next months agenda.
- e) Update on options for re-districting of multi-township assessment districts. This will be discussed under new business item 4f.
- f) Update on plan for redistricting multi-township assessment districts to be presented by the Chief County Assessment Officer to Township and Township Assessment District Officials on March 12, 2012. Ron Smith reported that this meeting will be held in the large courtroom on the second floor of the Jo Daviess County Courthouse.
- g) Update on timeline to input building cost data into the Devnet CAMA system. An updated spreadsheet was included in the electronic packet.
- h) Update on PTAB (Property Tax Appeal Board) cases. Information on recently submitted cases was included in the packet.
- i) Update on funding referendum to raise revenue to pay for the Emergency Radio Communications System Upgrade Project. Ron Smith reported that the referendum fact sheet has been approved and will be distributed to the community and will appear in two county newspapers.
- j) Update on flood debasement program for farmland assessments. Ron Smith reported that the Assessor's Office is currently working with several landowners who experienced crop damage due to flooding and filed for the flood debasement program.

5. New Business

- a) Discussion and possible action on a proposal from Nancy Lewis to provide grant writing services to Jo Daviess County. See above
- b) Presentation by Steve Hamilton regarding plan options for group health insurance. See above
- c) Discussion and possible action on a recommendation from the 2011 County Board Retreat regarding Funding Communication Upgrades. The committee discussed that the current Radio Communication Upgrade Project is being funded by a tax-exempt installment contract and that the referendum question has been placed on the March 20th ballot.
- d) Discussion and possible action on a recommendation from the 2011 County Board Retreat to live within our means – control budget. This item will remain on the agenda.
- e) Discussion and possible action on a recommendation from the 2011 County Board Retreat regarding General Obligation Bonds. This item will remain on the agenda.

- f) Discussion and possible action on a recommendation from the 2011 County Board Retreat regarding Federal Money – Grants and Grant Writer. This item can be marked as completed.
- g) Discussion and possible action on a recommendation from the 2011 County Board Retreat regarding a Referendum – levy purpose, sunset and PTELL. This item will remain on the agenda.
- h) Discussion and possible action regarding the deposit and use of revenue associated with the final distribution of a Decendent’s residual estate. Carol Soat, County Treasurer, reported that her office received a final order closing the estate for Paul J. Bush. Because Mr. Bush had no surviving family the remainder of the estate per statute was distributed to Jo Daviess County. The committee discussed their desire that these funds, in the amount of \$46,962.59, be deposited in General Capital Investment Fund and be used for purposes associated with making repairs to the Courthouse. **Rick Dittmar made a motion to deposit into the General Capital Investment Fund the final distribution of the residual estate of Paul J. Bush in the amount of \$46,962.59. Seconded by Steve Rutz and motion passed.**

6. Other.

7. Board member concerns.

8. Citizens’ comments.

Next committee meeting is on Thursday, March 29, 2012 @ 7:00 p.m.

Randy Jobgen made a motion to adjourn at 9:57 pm. Seconded by Rick Dittmar and motion passed.