

## COMMITTEE REPORT

**COMMITTEE:** Finance, Tax & Budgets  
**CHAIRPERSON:** Steve Allendorf, Chairman  
**DATE/TIME:** August 30, 2018 @ 6:30 p.m.

**PRESENT:**  Steve Allendorf       Rick Dittmar       Randy Jobgen  
                   John Schultz       RJ Winkelhake       Ron Smith  
                   Scott Toot       John Lang

Other Board members: None

Others: Donna Berlage, Dan Burke, Melisa Hammer, Angie Kaiser, Dan Reimer and Trina Orr

1. **Call to Order** – Steve Allendorf called the meeting to order at 6:30 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes** – **John Schultz made a motion to approve the July 26, 2018 Finance, Tax & Budgets Committee meeting minutes as presented. Seconded by Rick Dittmar and motion passed.**
4. **Citizens Comments** – None
5. **Unfinished Business**
  - a) FY2017/FY2018 Strategic Goals & Plans – The committee bypassed this item until the next meeting.
  - b) Update on request to GGMI Board to amend the DMO agreement to allow additional reimbursement to Jo Daviess County for direct and indirect expenses incurred by County Treasurer’s Office to collect, distribute, administer, and enforce the Hotel/Motel Tax – There is nothing new to report on this item at this time. John Lang commented that the GGMI has added Citizens Comments instead of Delegations to their agendas. Dan Reimer commented that Rose Noble stopped in today and dropped off copies of the regular fiscal yearend audit report for GGMI. Reimer will email to the committee. The committee decided to leave this on future Finance, Tax & Budgets Committee agendas at this time.
  - c) Update, discussion and possible action on a letter to be sent on behalf of the County Board to West Galena Township Supervisor detailing County Board concerns and notifications that we would like to meet with the West Galena Township Assessor, Township Supervisor and West Galena Trustees at a special meeting and invite representatives from the respective taxing districts – Steve Allendorf commented that at the last committee meeting this committee voted to send a recommendation to the Executive Committee to send a letter on behalf of the County Board to the West Galena Township Supervisor, however, since that time there has been considerable progress made and he would like to entertain a motion from this committee to rescind that motion. Donna Berlage added that all of the intergovernmental agreements have been signed and agreed that this action is no longer necessary. **Steve Allendorf made a motion to request to rescind the motion approved by County Board on August 14, 2018 to send a letter to West Galena Township Supervisor detailing County Board concerns and notifications that we would like to meet with the West Galena Township Assessor, Township Supervisor and West Galena Trustees at a special meeting and invite representatives from the respective taxing districts. Seconded by John Lang and motion passed.**

- d) Update on Intergovernmental Agreements with M-T Assessment Districts – Donna Berlage, Chief County Assessor, reported that we have received signed intergovernmental agreements from all of the Assessment districts. The plan is to replace the two oldest laptop computers this year. They have been ordered. Berlage will have to have the agreements from those two districts resigned now because they refer back to the serial numbers of those original computers.
- e) Update on MyDec Training – Donna Berlage reported that County Clerk, Angela Kaiser is working on MyDec training. The process actually begins with the local attorney's office, goes to the County Clerk's office and then to the Assessment office. It has been working well so far in the Assessment office. Lawyers are actually beginning to use it and they are seeing some of those electronic property transfer returns come through. Berlage explained that whenever a transaction comes through where money changes hands on a real estate there is a transfer declaration that accompanies that. That transfer declaration states the purchase price so revenue stamps can be affixed to the deed. In the past it has always been paper copies and as of January 1 they have the new electronic program at the State called MyDec. Berlage's office switch over as of January 1 and the Clerk and Recorder's office recently switched over. There will still be some paper documents coming through until everyone has switched over. Revenue stamps will no longer be purchased from the state everything will be handled electronically.

## 6. New Business

- a) Discussion and possible action on Jo Daviess County Grants Administration Oversight Policy (Grants Administration Oversight Committee will be holding a special meeting on Wednesday, August 29, 2018 at 9:00 a.m. for a possible recommendation) – John Lang reported that the Grants Administration Oversight Committee has not met since April. The Committee has been waiting for a final decision on how Health Department grants will be handled. There were a couple other items in the policy that needed final consideration before moving the policy forward. This policy had been put on hold until PCOM Trina Orr and Rich Machala could work through the issues with it. Orr added that the next meeting will be September 13<sup>th</sup> and they should be able to move forward with this policy at that time.
- b) Discussion and possible action on Jo Daviess County Fraud Waste & Abuse Policy (Grants Administration Oversight Committee will be holding a special meeting on Wednesday, August 29, 2018 at 9:00 a.m. for a possible recommendation) – John Lang discussed that there still are a couple of outstanding issues being discussed with this policy and also item c) They are considering the possibility of contracting with a third party to receive reports. And also the investigation process when a complaint is received. The Committee has requested an opinion from State's Attorney, John Hay.
- c) Discussion and possible action on Jo Daviess County Whistleblower Policy (Grants Administration Oversight Committee will be holding a special meeting on Wednesday, August 29, 2018 at 9:00 a.m. for a possible recommendation) – Discussed above.
- d) Update Jo Daviess County FY2019 Budget Process to Date – Dan Reimer commented we are about half way through the budget process and three out of four Joint Committee Budget Review meetings have been completed. The final meeting will be next Wednesday, September 5<sup>th</sup>. The first of three budget workshops begins on October 3<sup>rd</sup>. Reimer reviewed the general fund target spreadsheet and after the August 29<sup>th</sup> budget review meeting and Round 2 revenue estimates the General Fund indicates a deficit of \$513,201. Reimer reviewed the FY2019 budget process to date; the next steps include the

preparation of draft budget documents which will be completed by the County Administrators office.

- e) Approve initial FY2019 General Fund target budget amounts including any new mandatory and/or necessary expenses – Dan Reimer commented that that the wording for this agenda item was incorrect and there are no new mandatory and/or necessary expenses to approve this evening. We anticipate there will be a couple requests for the September 5<sup>th</sup> Joint Budget Review meeting.

## 7. Staff Reports

a) **Chief County Assessment Office** – Donna Berlage, Chief County Assessor, reported that her office is currently reviewing the assessor’s work from the last few townships. We are aiming to publish in October. The State held PTAB hearings here on August 20 and 21. The hearings were held on 2 cases from 2013, 2 cases from 2014 and 3 cases from 2015. One of the 2013 cases was postponed at the last minute due to a car accident. The hearing officer stated that it will be at least 6 months before any decisions are issued. All the Intergovernmental Agreements have been signed and returned.

b) **Treasurer’s Office** – Melisa Hammer, County Treasurer, reported that the second installment of property taxes is due on September 4, 2018. Property tax payments of \$44,000,000 have been collected to date. There is still \$11,000,000 in property tax payments outstanding. The tax sale is scheduled for October 22, 2018. Friendly reminders will be sent out next week to the individuals who have not paid. Usually we are able to collect half of what is still owed before we have to do the certified mailing.

c) **County Administrator** – Dan Reimer reviewed the State Shared Revenue report, the Sales Tax Receipts report and the Building Permits report along with several other financial reports and the monthly financial statements for 8 months ending July 31, 2018.

## 8. Citizens’ comments - None

- 9. **Board Member Concerns** – John Lang expressed his concerns with the new proposed dental clinic. Rick Dittmar commented that he was pleased that Steve Allendorf will be sitting on the committee to review the Health Department dental clinic business plan. Steve Allendorf thanked the committee members for their commitment to this committee.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, September 27, 2018 @ 6:30 p.m.

Scott Toot made a motion to adjourn at 7:26 pm. Seconded by Randy Jobgen and motion passed.