

## COMMITTEE REPORT

**COMMITTEE:** Finance, Tax & Budgets  
**CHAIRPERSON:** Steve Allendorf, Chairman  
**DATE/TIME:** October 25, 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, Melisa Hammer, Trina Orr and Dan Reimer

1. **Call to Order** – Steve Allendorf called the meeting to order at 6:31 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes** – Randy Jobgen made a motion to approve the September 27, 2018 Finance, Tax & Budgets Committee meeting minutes as presented. Seconded by John Schultz and motion passed.
4. **Citizens Comments** – None
5. **Unfinished Business**
  - a) FY2017/FY2018 Strategic Goals & Plans – There was nothing new to discuss at this time.
6. **New Business**
  - a) Discussion and possible action on an Audit Engagement Letter with Wipfli, LLP for the Transit Section 5311 Annual Financial Report and Schedule of Operating Revenues and Income and Operating Expenses under Downstate Operating Assistance Grant as presented in conformity with Illinois Department of Transportation Division of Public and Intermodal Transportation for the year ended June 30, 2018 at a cost not to exceed \$\_\_\_\_\_ - Dan Reimer reviewed three audit engagement letters from Wipfli LLC. The first is for the Transit 5311/DOAP Annual Financial Report audit, the timing of this audit coincides with the federal fiscal year and is due to be completed by the end of December. The other two are for the FY2018 Jo Daviess County Circuit Clerk audit and the FY2018 Jo Daviess County audit. **John Lang made a motion to approve an Audit Engagement Letter with Wipfli, LLP for the Transit Section 5311 Annual Financial Report and Schedule of Operating Revenues and Income and Operating Expenses under Downstate Operating Assistance Grant as presented in conformity with Illinois Department of Transportation Division of Public and Intermodal Transportation for the year ended June 30, 2018 at a cost not to exceed \$1,600. Seconded by Rick Dittmar and motion passed.**
  - b) Discussion and possible action on an Audit Engagement Letter with Wipfli, LLP for professional services associated with the Jo Daviess County Circuit Clerk audit for the year ended November 30, 2018 at a cost not to exceed \$\_\_\_\_\_ - **John Schultz made a motion to approve an Audit Engagement Letter with Wipfli, LLP for professional services associated with the Jo Daviess County Circuit Clerk audit for the year ended November 30, 2018 at a cost not to exceed \$5,600. Seconded by RJ Winkelhake and motion passed.**

- c) Discussion and possible action on an Audit Engagement Letter with Wipfli, LLP for professional services associated with the Jo Daviess County audit for the year ended November 30, 2018 at a cost not to exceed \$ \_\_\_\_\_ - **Scott Toot made a motion to approve an Audit Engagement Letter with Wipfli, LLP for professional services associated with the Jo Daviess County audit for the year ended November 30, 2018 at a cost not to exceed \$47,100. Seconded by Randy Jobgen and motion passed.**
- d) FY2019 Jo Daviess County Budget Update – Dan Reimer discussed that conclusion of the final budget workshop on October 17<sup>th</sup> has been working to summarize and prepare the FY2019 draft comprehensive budget document for placement on the Jo Daviess County website. Reimer reviewed a summary of the FY2019 Jo Daviess County Budget. We are currently on step 13 of 15 steps budget process – prepare recommended budget for distribution to County Board. Step 14 is Publish Truth in Taxation notice (if applicable). This year a Truth in Taxation Hearing may be required. That will be dependent on what happens next Tuesday night, October 30<sup>th</sup>, at the Public Hearing for Special Service Area #6. There is still one outstanding budget item to be considered and decided prior to the budget hearing. On March 26, 2018, the Galena Area Emergency Medical Service District (GAEMSD) submitted a request to the Jo Daviess County Board to begin the process to increase the maximum property tax rate for Special Service District #6 from \$0.035 per \$100 of assessed valuation to \$0.100 per \$100 assessed valuation. Per 55 ILCS 5/6-1001, once the budget has been prepared, it is required to be made conveniently available to public inspection for at least 15 days prior to final action by the County Board. There was discussion on public notice requirements for a public hearing to consider the request from (GAEMSD). In this case because SSA #6 has already been established and the original notice published in the newspaper stated \$0.10 per \$100 per assessed valuation, statute only requires notice that meets the requirements of the Open Meetings Act. However, the consensus of the committee was a notice should be placed in the newspapers notifying the public of a public hearing for SSA #6. John Hay, State’s Attorney, joined the meeting via conference call to advise the committee on this issue. **Ron Smith made a motion to move the Public Hearing for Special Service Area #6 from October 30, 2018 to November 7, 2018 and the Budget Hearing from November 15, 2018 to November 27, 2018. Seconded by Randy Jobgen and motion passed.** Step 15 is the budget hearing scheduled for November 27, 2018. The FY2019 Jo Daviess County Budget will be presented and the County Board will consider adoption of the Combined Annual Budget and Appropriations Ordinance for Jo Daviess County for the fiscal year commencing December 1, 2018 and ending November 30, 2019 and adoption of the Annual Tax Levy Ordinance (2018 Tax Levy/Payable 2019).

## 7. Staff Reports

- a) **Chief County Assessment Office** – Donna Berlage, Chief County Assessor, discussed that her office published 2018 assessment change notices on October 17<sup>th</sup> and assessment notices were sent out. The deadline for filing complaints with the Board of Review is November 16<sup>th</sup>. Apple Canyon Lake houses received a 1.1530 factor and West Galena Township received a 1.0256 factor on all residential property. The tentative abstract has been sent to the State. The Board of Review will be meeting on October 26<sup>th</sup> to review the last of the Senior Assessment Freeze applications and any other business that needs to be considered
- b) **Treasurer’s Office** – Melisa Hammer, County Treasurer, reported that the tax sale was held on October 22<sup>nd</sup>. Taxes on 199 parcels were sold totaling in \$3,876,000.00. The final distribution will be made to the taxing districts next week.

c) **Grants Administrator** – Trina Orr, Grants Administrator, reported the next scheduled GAOC meeting is Friday, October 26, 2018 at 9 a.m. The agenda includes review and approval of the following policies: Whistleblower, Fraud, Waste, and Abuse, and the Grants Administrative Oversight Policy. John Hay and Angie Kaiser will be in attendance. We are still waiting on the report from the Step Grant Audit. FY19 applications for 5311 and DOAP Grants are still being reviewed due to a change in our IDOT representatives. All documents from and to IDOT are transferred through their new Sharepoint website. Three new mini-vans for the JDC Transit, valued at \$38,000 each, were received through the GVP grant.

d) **County Administrator** – Dan Reimer reviewed the FY2018 ten month financial reports for each budget with the committee.

**8. Citizens' comments** - None

**9. Board Member Concerns** – None.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, November 29, 2018 @ 6:30 p.m.

Randy Jobgen made a motion to adjourn at 8:28 pm. Seconded by John Schultz and motion passed.