



**BOARD ACTION REQUEST FORM**

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**SECTION 1: PURPOSE**

The BOARD ACTION REQUEST FORM is designed to 1) enhance the orderly and efficient conduct of Committee and Board meetings; 2) serve as prior notice to all interested parties; 3) aid the Committee Chairs in meeting preparation; 4) provide the Departments with a mechanism for formal communication with the Board; and 5) aid in the creation of the official record of the meeting.

To request an item be added to a committee agenda, submit the completed FORM and all supporting documentation to the applicable Committee Chair for consideration at least 5 days prior to the meeting date/time.

**SECTION 2: OVERVIEW**

**Subject:** Budget Adjustment/Compensation for CIAO Designation      **Requested by:** Jennifer Boyd, SOA

**To Committee(s):** County Services; Finance      **Meeting Date(s)** 9/11/2023; 9/14/2023

**Action Requested (Select One):**     **Motion**     **Resolution**     **Ordinance**     **Contract Approval**

**Executive Session**     **YES**     **NO**    **5 ILCS 120/2(c) Exception:** \_\_\_\_\_

**Requestor's Recommended Action:**

Approve a budget adjustment to allow compensation for employees who complete CIAO certification. Amend FY24 budget to move two of expenses from the Assessment Office budget to the GIS Fund in order to minimize the impact on the General Fund.

**SECTION 3: PROPOSAL**

*Describe the action requested, including relevant background information, applicable statutory references, potential impact to the County and/or any other departments, and the proposed implementation timeline. Attach additional pages if needed.*

(See Attached)

**SECTION 4: FINANCIAL IMPACT**

*Provide specific financial details including revenue or expenses associated with the request and if this is a one-time or recurring expense. If this is an unanticipated (unbudgeted) expense, explain the catalyst for the request. Attach relevant documents such as revenue/expense projections or vendor bids/quotes.*

**Budgetary Status (check all that apply):**

**Cost of Proposed Action: \$16,480**

- This action has no budgetary implications.
- Funds are available in this FY budget. Line-item Description/Number \_\_\_\_\_
- Funds are not budgeted in this FY. Proposed funding source: \_\_\_\_\_
- If approved, funds will be requested for this action in next year's budget.
- This action will bring in additional revenue of \$\_\_\_\_\_ Line-item \_\_\_\_\_
- This action will reduce expenditures and/or be budget neutral.



Agenda Item: Compensation for Employee CIAO Certification

Recommendation: Compensate Assessment Office staff who complete the CIAO certification with an increased salary of \$500 per year.

Fiscal Impact: \$16,480

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The Certified Illinois Assessing Officer (CIAO) Certificate is the designation for property assessment officials in Illinois. The courses instill industry best practices and an understanding of the laws and statutes governing property assessment in Illinois.

Providing employees with these tools will enable them to work more efficiently, confidently, and equitably when valuing property in Lee County. With the increase in township assessment work the assessment office has taken on in recent years, it is imperative we have educated staff making decisions effecting property values. In addition, it is expected that we will have a large increase in new commercial construction in the coming years that is valued uniquely from residential and farm property values.

There is a great amount of time and effort put into obtaining a CIAO designation and employees should be recognized for making that commitment. The four core required courses are now available on-line making it possible to obtain the CIAO in about a month with courses lasting a week each back-to-back.

Core Required Courses for Designation: Must complete all four courses and pass accompanying exams.

- Introduction to Assessment in Illinois, 15 hours
- Property Valuation, 15 hours
- Basics of Mass Appraisal, 15 hours
- Ethics for New Assessment Professionals, 15 hours

In addition to the four required courses, two elective exam courses must also be completed. Options for the elective classes include Homestead Exemptions, Practical Math for Assessment Officials, Residential Data Collection, Valuation of Farm Buildings and more.

To retain the CIAO designation, active CIAO's must complete 60 hours of continuing education (CE) over a four-year cycle. That averages out to be two classes per year. If you fail to complete the CE hours, your designation will become inactive.

While the Assessment Office has been receiving revenue from townships we are doing assessment work for, I recognize the limitations of the General Funds. I have re-examined the FY2024 Budget previously submitted and propose shifting two expenses to the GIS Fund to minimize the impact on the General Fund. The Assessment Office currently has \$18,600 allocated to DEVNET website fees and PAMS maintenance and website fees. These two



programs are legitimate expenses that the GIS Funds can be used for pursuant to 55 ILCS 5/3-5018 (excerpt below).

The county board of any county that provides and maintains a countywide map through a Geographic Information System (GIS) may provide for an additional charge of \$3 for filing every instrument, paper, or notice for record (1) in order to defray the cost of implementing or maintaining the county's Geographic Information System and (2) in order to defray the cost of providing electronic or automated access to the county's Geographic Information System or property records. Of that amount, \$2 must be deposited into a special fund set up by the treasurer of the county, and any moneys collected pursuant to this amendatory Act of the 91st General Assembly and deposited into that fund must be used solely for the equipment, materials, and necessary expenses incurred in implementing and maintaining a Geographic Information System and in order to defray the cost of providing electronic access to the county's Geographic Information System records. The remaining \$1 must be deposited into the recorder's special funds created under Section 3-5005.4. The recorder may, in his or her discretion, use moneys in the funds created under Section 3-5005.4 to defray the cost of implementing or maintaining the county's Geographic Information System and to defray the cost of providing electronic access to the county's Geographic Information System records.

**Summary:**

The CIAO designation provides a premium education base for our employees to provide the most accurate and equitable assessment work. We can encourage our staff to make the commitment to this educational program by offering compensation for completion and maintenance of the designation and we can do this with minimal impact to the budget by amending FY24 line items from the Assessment Office to the GIS Fund. This education will improve employee performance and also create a tie to the Assessment Office promoting longevity in a career with Lee County.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Jennifer J Boyd", written in a cursive style.

Jennifer J Boyd, CIAO  
Chief County Assessment Officer

	Lee County FY24			
	Assessor Budget			
Account Number	Description	FY24 ORIGINAL REQUEST	FY24 PROPOSED AMENDMENT	
	<b>Assessor</b>			
001-040-440010	ASSESSOR FEES	400	400	
001-040-450010	ST OF IL REIMB-ASSESS	39,291	39,291	
001-040-450020	TWP ASSESS REIMB	76,756	76,756	
		116,447	116,447	
001-040-510010	PER DIEM WAGES	7,940	7,940	
001-040-510011	SALARY-OFFICER	-	-	
001-040-510013	SALARY-FT	<b>277,157</b>	<b>289,637</b>	\$12,480 compensation allowance for CIAO Certification
001-040-510020	SALARY-PT	-	-	
001-040-510030	SALARY-OVERTIME	<b>1,500</b>	<b>1,500</b>	
001-040-510042	LONGEVITY	-	-	
001-040-510050	ST STIPEND	-	-	
001-040-520010	HEALTH INS	<b>43,452</b>	<b>43,452</b>	
001-040-530104	BOARD OF REVIEW	350	350	
001-040-530202	CONTRACTUAL SERVICE	36,700	36,700	
001-040-530301	SOFTWARE/LICENSING	<b>55,000</b>	<b>36,400</b>	(\$18,600) move PAMS Maint. & Website Fees and DEVNET Website Fees to GIS
001-040-530303	MAINT AGREEMENT	500	500	
001-040-530403	PUBLICATION	7,200	7,200	
001-040-530405	POSTAGE	1,200	1,200	
001-040-540010	SUPPLIES	5,000	5,000	
001-040-550010	TRAIN/ CONF	4,000	<b>8,000</b>	\$4,000 additional training expenses
001-040-550020	MILEAGE	2,000	2,000	
001-040-560020	TELEPHONE	350	350	
001-040-580401	EQUIP & FURN	500	500	
		442,849	<b>440,729</b>	(\$2,120) Difference

Account Number	Description	FY24 REQUEST	FY24 PROPOSED AMENDMENT	
	<b>GIS Fund</b>			
071-040-440010	RECORDING FEES	(180,000)	(180,000)	
071-040-450020	FEES	(26,000)	(26,000)	
071-040-490010	INTEREST INCOME	(500)	(500)	
071-040-490090	MISC REVENUE	-	-	
071-040-510013	SALARY-FT	107,288	107,288	
071-040-510042	LONGEVITY	-	-	
071-040-520010	HEALTH INS	7,242	7,242	
071-040-520020	IMRF	7,027	7,027	
071-040-520030	FICA	8,208	8,208	
071-040-530301	SOFTWARE/LICENSING	<b>90,516</b>	<b>109,116</b>	PAMS Maint. & Website Fees and DEVNET Website Fees from Asmt Ofc (\$18,600)
071-040-530405	POSTAGE	100	100	
071-040-540010	SUPPLIES	5,500	5,500	
071-040-550010	TRAIN/ CONF	4,000	4,000	
071-040-560020	TELEPHONE	-	-	
		23,381	41,981	\$18,600 Difference