COMMITTEE REPORT

COMMITTEE: **Finance, Tax & Budgets**
CHAIRPERSON: **John Schultz, Chairman**
DATE/TIME: **January 27, 2022 at 6:30 p.m.**

PRESENT: ☒ John Schultz ☒ Staci Duerr ☒ Don Hill
☒ Diane Gallagher ☒ John Lang ☒ Don Zillig
☐ Steve McIntyre

Other Board members: Hendrica Regez

Others: Laura Edmonds, Melisa Hammer, Tammy Cahill and Scott Toot

1. **Call to Order –** John Schultz called the meeting to order at 6:30 pm.
2. **Roll Call –** A quorum was established.
3. **Approval of Minutes** –
   a) Minutes from September 24, 2020 Finance, Tax & Budgets Committee Meeting – **Diane Gallagher made a motion to approve the minutes from September 24, 2020 Finance, Tax & Budgets Committee meeting. Seconded by Staci Duerr and motion passed.**
   b) Minutes from February 25, 2021, April 29, 2021, May 27, 2021, and July 1, 2021 Finance, Tax & Budgets Committee Meetings – **John Schultz made a motion to approve the minutes from February 25, 2021, April 29, 2021, May 27, 2021 and the July 1, 2021 Finance, Tax & Budgets Committee meetings. Seconded by Staci Duerr and motion passed.**
4. **Citizens Comments:** Hendrica Regez commented that she supports not opting out of the Public Act 102-0175 affordable housing option. She feels the lack of affordable housing in our County is affecting our local work force.
5. **Unfinished Business**
   a) FY2021/FY2022 Strategic Goals and Plans – John Schultz reported on the FY2021/FY2022 strategic goals and plans. 1. Increase hourly standard to 40 hours for all full time employees. This has been completed. 2. Create and fund a yearly maintenance schedule for all County buildings. This will need to be directed to the Sheriff as he heads up the maintenance. 3. Earmark Cannabis tax for Public Safety and Mental Health. It was decided to not do this at this time. 4. Explore purchasing a home near the courthouse. Nothing has been listed recently. 5. Build a fund for matching grants. 6. Increase Contingency Fund to $500,000. Schultz advised that it is currently around $300,000 with $90,000 being added this year.
   b) Update on Hotel/Motel Tax/Guest Accommodations/OTA's/Education and Enforcement – Melisa Hammer, County Treasurer, updated that she has been speaking with Rose Noble regarding software that would track to hotel/motel tax. This is an ongoing task.
6. **New Business**
   a) Discussion and possible action on American Rescue Plan (ARP) interest earned – Melisa Hammer, County Treasurer, stated that the interest earned is currently staying in the account. Currently the interest money is roughly $800 month. It was advised to put the

money in a fund to use toward capital equipment projects. Another possibility would be to just leave it in the current account and use as needed. The State is requiring a list of projects that will be completed with the American Rescue Plan (ARP) money by April. John Lang suggested to schedule a Grant Administrative Oversight Committee to make recommendations.

b) Discussion and possible action on a Resolution to Amend the FY2021 Jo Daviess County Tourism Promotion Fund (027) Budget. Melisa Hammer explained that more money came in than was anticipated for this Fund in FY2021 therefore a resolution to amend is requested. **John Lang made a motion to approve a Resolution to Amend the FY2021 Jo Daviess County Tourism Promotion Fund (027) Budget. Seconded by Diane Gallagher and motion passed.**

c) Discussion and possible action on a Resolution to Pay Eligible FY2022 COVID-19 Expenses from the Contingency Fund- **Don Zillig made a motion to approve a resolution to pay eligible FY2022 COVID-19 Expenses from the Contingency Fund. Seconded by Staci Duerr and motion passed.**

d) Discussion and possible action to pay eligible FY2022 COVID-19 expenses over $2,000 from the Contingency Fund (016) per Resolution 2022-xx – No action. This was covered by the above item 6c.

e) Discussion and possible action on Public Act 102-0175, amendment of Property Tax Code (35 ILCS 200/15-178) OPT OUT – Opting out of the Public Act 102-0175, amendment of Property Tax Code (35 ILCS 200/15-178) was discussed. This is a program to reduce assessed value to multi-family rental housing construction. Laura Edmonds, Chief County Assessment Officer, recommendation was to OPT OUT of this as it would be an administration nightmare. Opting out would not be a permanent decision. It could be reconsidered at a later time. **Don Hill made a motion to approve to OPT OUT of Public Act 102-0175, amendment of Property Tax Code (35 ILCS 200/15-178). Seconded by John Lang; Ayes: 5 Nays: 1 Diane Gallagher. Motion passed.**

7. Staff Reports

a) **Chief County Assessment Office –** Laura Edmonds, Chief County Assessor, her report was included in the informational packet. She also reported that we received our County Multiplier on November 30, 2021, it was a 1.00. We hosted our Annual Township Assessor Meeting on December 9, 2021; we reviewed procedures and expectations of the job. Also, we went over other details regarding the software program itself. The 2022 Senior Freeze Exemption Application was released from the state. Staff was busy printing, stuffing and mailing out over 3,100 applications, which we mailed out on January 7. Deadline to file is July 1. We are also sending out renewal applications for Disabled Persons, and Disabled Vets next week (Jan 17-21), this is not mandatory, but it saves a lot of energy in the office. Deadline in July 1. Some townships have turned in a small portion of their 2022 work, so we have already started on some township revaluations for the up-coming Quadrennial townships (Berreman, Derinda, Elizabeth, Hanover, Pleasant Valley, Rice, Stockton, Wards Grove, and Woodbine). Sent out the Annual PTAX 300-HA financial verifications to all the hospitals.

b) **Treasurer's Office** – Melisa Hammer, County Treasurer, reported her office is getting ready for the audit. State or federal funding over 10,000,000. Melisa reached out to the new executive director of the Housing Authority, we have not received the PILT money in two years. Agreement is that the Housing Authority pay the County 10% of the rental income they receive in lieu of paying taxes. The amount ranges from $11,000-$15,000. This is money that is paid out directly to agencies and not funds the County keeps. This appears to just be an oversite of the new executive director as staffing is short and he splits time between two counties currently. The Veterans Assistance Program report was reviewed.

c) **Grants Administrator –** Tammy Cahill, Grants Administrator, reviewed her report that was included in the informational packet. She forwarded the CYEFR for FY2020 information to the auditors for review last week and is entering the information on the GATA portal this week. After the auditors review the information on the portal, she will be able to submit the information.

d) **County Administrator** – Scott Toot, County Administrator, reported that the pre audit meeting was held January 5th. Auditors will be in town conducting field work February 15-21. The closing conference will be held April 16. Toot advised that FY2021 was an excellent year regarding intergovernmental revenue. He also expressed concerns with inflation and its impact on the tourist that visit our County. The courthouse fascia and soffit project was also discussed.

8. Citizens' comments – Hendrica Regez expressed her disappointment in the decision to OPT OUT of Public Act 102-0175, amendment of Property Tax Code (35 ILCS 200/15-178).

9. Board Member Concerns – None.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, February 24, 2022 at 6:30 p.m.

Don Zillig made a motion to adjourn at 7:30 pm. Seconded by John Lang and motion carried.