# COMMITTEE REPORT

**COMMITTEE:** **Finance, Tax & Budgets Committee**
**CHAIRPERSON:** **John Schultz, Chairperson**
**DATE/TIME:** **January 30, 2025 at 6:00 p.m.**

**PRESENT**:

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|---|---|---|
| ☒John Schultz | ☐John Creighton | ☒Michael Holt |
| ☒John Lang | ☒Diane Gallagher | ☒Michael Dittmar |
| ☒LaDon Trost | | |

A quorum was established.

**OTHER BOARD MEMBERS PRESENT:** Lynn Gallagher.

**OTHERS PRESENT:** Angela Kaiser, Laura Edmonds, Tammy Cahill and Melisa Hammer.

1. **Call to Order:** Chairperson John Schultz called the meeting to order at 6:00 p.m.

2. **Minutes Approval:**
   a) Minutes of the December 19, 2024 Finance, Tax & Budgets Committee meeting **– Lang made a motion to approve the minutes of the December 19, 2024 Finance, Tax & Budgets Committee meeting. Seconded by D. Gallagher and motion carried by voice vote.**

3. **Citizens' Comments:** None.

3. **Unfinished Business:**
   a) FY2023/FY2024 Strategic Goals and Plans – The Committee reviewed the goals and plans.

   b) Discussion and possible action on a Five-Year Plan – There have been multiple discussions lately regarding a five-year plan and everyone will continue to work towards creating one.

   c) Discussion and possible action to recommend revising P2003-1 Property Tax Abatement Policy – The statutes are very specific as to what is allowed and what is not. Kaiser suggested this be something to task the Ad-Hoc Community Growth Committee with in the future. There was more discussion.

4. **New Business:**

At this time, Schultz exercised his chairperson prerogative and went to new business item 4.d. to allow L. Gallagher to speak about the Ad-Hoc Mental Health Committee's request of establishing a budget.

   a) Discussion and possible action to recommend approval of an Ordinance Abating the Tax Levied for Year 2024 on General Obligation Bonds, Series 2023 – **Holt made a motion to recommend approval of an Ordinance Abating the Tax Levied for Year 2024 on General Obligation Bonds, Series 2023. Seconded by D. Gallagher and motion passed by voice vote.**

   b) Discussion and possible action to recommend amending P2019-11 Township Assessor Work Completion Policy – Edmonds discussed the policy presented. She explained how there are times when township assessors do not complete their assessments and her office is required to assist. Lang questioned the vehicle use fee and whether there should be mileage paid instead of a flat fee per day. Edmonds explained that the $100.00 daily fee is in addition to mileage. There was much discussion. **Dittmar made a motion to recommend amending P2019-11 Township Assessor Work Completion Policy. Seconded by Holt and motion carried by voice vote.**

c) Discussion and possible action to recommend amending R2023-36 To Pay a Mandatory Accelerated Payment to IMRF from the Contingency Fund (016) and Reimburse the Contingency Fund (016) in FY2025 from IMRF Fund (013) to correct a line item – **Holt made a motion to recommend amending R2023-36 To Pay a Mandatory Accelerated Payment to IMRF from the Contingency Fund (016) and Reimburse the Contingency Fund (016) in FY2025 from IMRF Fund (013) to correct a line item. Seconded by Lang and motion carried by voice vote.**

d) Discussion and possible action to recommend establishing a budget for Ad-Hoc Mental Health to conduct a survey to be paid from the Contingency Fund (016) – L. Gallagher would like to send a survey to residents of the county. There are a little over 12,000 households to reach and the Ad-Hoc Mental Health Committee was not established until after the FY2025 Budget was approved. She is in the process of getting everything together regarding the survey and she is checking into postage as well. L. Gallagher is asking for $20,000 to establish the budget. Dittmar spoke. He said he was in favor of this, however; there is already a mental health budget. L. Gallagher explained that the 708 Mental Health Board had already allocated their funding received from the County for FY2025. **Lang made a motion to allocate up to $20,000.00 from the Contingency Fund (016) for the expenses of the Ad-Hoc Mental Health Committee. Seconded by Schultz.** There was mention of the 708 Board and requesting funding from them before using the Contingency Fund. Kaiser explained that the 708 Board prepares their budget, they prepare it on the request of the entities that have contracts. **The motion passed following a voice vote resulting in five Ayes and one Nay. Ayes: Schultz, Lang, Trost, D. Gallagher and Holt. Nays: Dittmar.**

At this time, the Committee continued new business with 4.a.

**5. Staff Reports:**

a) Chief County Assessment Office – Laura Edmonds, CCAO – Edmonds included her report in the packet. Her office received their State final multiplier on December 31st and it was a 1. With that, they rolled to the new assessment year on January 2nd.

b) Treasurer's Office – Melisa Hammer, County Treasurer – Hammer submitted her report for the packet. She mentioned working with the auditors on getting them the information they need for the field audit in February. Hammer has been working with the local banks and getting all that information together as well. There was a CD cashed in to ensure there is enough funding for the Small Business Grant Awards.

c) Grants Administrator – Tammy Cahill – Cahill's report was included in the meeting packet. She has been spending a lot of her time preparing for the upcoming audit.

d) County Administrator – Angela Kaiser – Kaiser updated the Committee on anything that has transpired as of late. Regarding the paycheck direct deposit discussion recently held, the last employee needing to sign up for direct deposit will be doing so in the near future. She also brought up the potential of adding a module with our financial software vendor that could initiate ACH payments for vendors that receive payments from the County. The software vendor is willing to keep the same price that was quoted four or five years ago. The annual service is in addition to what is already being paid for, for only $990.00 a year. That should alleviate a lot of check expense for accounts payable. Regarding the First Time Homebuyer Loan Assistance Program, Kaiser asked that instead of having the applications reviewed by Development & Planning that they be presented to Finance. There was a recent meeting with Blackhawk Hills. She also spoke about a grant for the zoning ordinance revision, and finished her report with updating everyone on the Courthouse Renovation Project. The furniture bid came in especially high, and Kaiser has decreased the cost of furniture by almost $100,000.

6. **Citizens' Comments:** None.

7. **Board Member Concerns:** Lang asked to continue including the Zoom information on the meeting agendas. Kaiser pulled up a revised version of the agenda that includes everything. Holt said there have been some discussions with the IT Department to allow the agenda to be shown on the big screens at meetings. Dittmar asked if the tax assessment for farmland that is turned into 'play' land could be higher. D. Gallagher appreciates the details from the cash reports. She also supports going paperless for meetings. Trost said Kaiser has saved the County hundreds of thousands of dollars and he wanted to compliment her for that. Schultz reminded the board members to complete their FOIA and OMA training soon.

8. **Adjourn:** Motion to adjourn was made at 7:24 p.m. by Lang and seconded by Holt. Motion passed by voice vote.

Next regular meeting will be on Thursday, February 27, 2025 at 6:00 p.m.