

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Schultz, Chairman
DATE/TIME: March 25, 2021 @ 6:30 p.m.

PRESENT: ☒ John Schultz ☒ Staci Duerr ☐ Vacant
 ☒ Diane Gallagher ☒ John Lang ☒ Scott Toot

Other Board members:

Others: Tammy Cahill, Melisa Hammer and Dan Reimer

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 February 25, 2021 Finance, Tax & Budgets Committee Meeting – These minutes will be on the agenda for the April committee meeting.
4. **Citizens Comments:** None.
5. **Unfinished Business**
 - a) FY2019/FY2020 Strategic Goals and Plans – Review Committee Assignments from 2019 County Board Retreat – Update Status/Progress – John Schultz commented that as far as he knows we do not have any changes from the updates we made previously so we will move on to the next item.
 - b) Update on Hotel/Motel Tax/Guest Accommodations/OTA's/Education and Enforcement – Melisa Hammer, County Treasurer, reported that there is nothing new to report at this time.
 - c) Update on Jo Daviess County Purchasing Card Policy – Dan Reimer reported that things are going well with the Purchasing Card policy. There is nothing new to report at this time.
6. **New Business**
 - a) Consideration of a recommendation to approve a Resolution to again partner with the HOPE Foundation on the printing and mailing of the second edition of the Community Resources Directory from Contingency Fund (016) (Recommended by the Social & Environmental Committee, meeting of March 18, 2021) – Dan Reimer discussed that Don Gereau, Executive Director of the Hope Foundation gave a very good presentation to the Social & Environmental Committee last week regarding The Hope Foundation Community Services Directory. The Hope Foundation of Jo Daviess County, is a 501(c)(3) charitable corporation that provides grants to individuals with disabilities and the agencies that serve them and have developed the Hope Foundation Community Services Directory, a guide to human services resources serving Jo Daviess County residents. The Directory is designed to be a useful tool that identifies organizations and professionals that are dedicated to improving the overall quality of life for individuals and families in Jo Daviess County. In 2017 Jo Daviess County partnered with the Hope Foundation and

provided \$2,800.00 to pay expenses associated with printing and finishing the Hope Foundation Community Resources Directory. The Hope Foundation is planning to publish an updated Second Edition of the Hope Foundation Community Resources Directory and has asked the Jo Daviess County Social & Environmental Committee if the County would again partner with the Hope Foundation and fund up to \$3,000.00 to pay expenses associated with printing, finishing, and mailing of the Hope Foundation Community Resources Directory. The Social & Environmental Committee recommends to the Finance, Tax & Budgets Committee that Jo Daviess County partner with the Hope Foundation and fund up to \$3,000.00 of the costs associated with printing and finishing the Hope Foundation Community Resources Directory. The proposed resolution spells out the details of the request. John Lang asked if this will be given to all the food banks. **Staci Duerr made a motion to approve a Resolution to again partner with the HOPE Foundation on the printing and mailing of the second edition of the Community Resources Directory from Contingency Fund (016) at a cost of \$3,000.00. Seconded by Diane Gallagher and motion passed following a roll call vote resulting in all ayes.**

- b) Discussion and possible action on a Program Development and Administrative Services Agreement between the County of Jo Daviess, Illinois and the Illinois Energy Conservation Authority NFP (Resolution 2021-9 authorizes the JDC Finance, Tax & Budgets Committee to negotiate and recommend to the JDC County Board an agreement with the Illinois Energy Conservation Authority NFP to provide PACE Administrator Program Services at no cost to the County). – John Schultz explained that pages 21 – 102 in the packet are documents that we received from the Illinois Energy Conservation Authority. He feels this will be a useful economic development tool. He has asked the State's Attorney and County departments who will be tasked with implementing this program to review the documents. This committee will be negotiating the final agreement with them. At this time Schultz does not see any significant issues. We will need the assistance of the County Treasurer, Chief County Assessor, and County Clerk in setting up the program. We also need the State's Attorney legal review. After we have had the proper reviews this item will be brought back to future Finance, Tax & Budgets Committee meetings for discussion. **John Schultz made a motion to postpone action to the next Finance, Tax & Budgets Committee meeting on a Program Development and Administrative Services Agreement between the County of Jo Daviess, Illinois and the Illinois Energy Conservation Authority NFP. Seconded by Scott Toot and motion passed following a roll call vote resulting in all ayes.**
- c) Discussion and possible action to amend P2014-1 Policy for the Review and Approval of Year-end Financial Statements and the Schedule of Expenditures of Federal Awards – Dan Reimer discussed that County Treasurer, Melisa Hammer suggested that the Policy for the Review and Approval of Year-end Financial Statements and the Expenditures of Federal Awards be reviewed and updated as we now have a full time Grants Administrator on staff. Hammer reviewed the proposed revisions. Reimer reviewed the policy and the history leading up to the adoption of the policy in 2014. **John Lang made a motion to amend P2014-1 Policy for the Review and Approval of Year-end Financial Statements and the Schedule of Expenditures of Federal Awards. Seconded by Staci Duerr and motion passed following a roll call vote resulting in all ayes.**

- d) Discussion and possible action to pay eligible FY2021 COVID-19 expenses over \$2,000 from the Contingency Fund (016), per Resolution R2021-10

- i. Top Notch \$2,400.00
- ii. Dell Technologies \$4,548.35

Dan Reimer commented that Resolution R2021-10 was adopted at the March County Board meeting. Two eligible Covid-19 expense requests have been submitted so far. **John Schultz made a motion to pay eligible FY2021 COVID-19 expenses over \$2,000 from the Contingency Fund (016) per Resolution 2021-10 to Top Notch \$2,400.00 and Dell Technologies \$4,548.35. Seconded by John Lang and motion passed following a roll call vote resulting in all ayes.**

7. Staff Reports

- a) **Chief County Assessment Office** – Laura Edmonds, Chief County Assessor, was unable to attend the meeting. Her report was included in the informational packet.
- b) **Treasurer's Office** – Melisa Hammer, County Treasurer, reported that she has a new employee, Ruth Foley, who started Monday the Treasurer's office. She previously worked at the Scales Mound School as a bookkeeper. She has a lot of knowledge in government accounting which is wonderful for us. We are waiting for the rollover of the property taxes and will be getting ready for printing of tax bills.
- c) **Grants Administrator** – Tammy Cahill, Grants Administrator, reported that she is still transitioning from the duties of her Deputy Treasurer position to her new Grants Administrator position. She has been helping to train the new Deputy Treasurer and it is going really well. She is a quick learner. Today Cahill and Hammer worked on completing the FY22 ICQ on the data portal and submitted that. We will wait to hear back. Cahill discussed that she recently was designated as the authorized user for the grant finder website, there is one license per county. She has done some research and it looks like it is basically a search engine for grants. If anyone has any suggestions that they are looking for grants in certain areas, Cahill can search for those. There are thousands of grants available, but she can put down filters to narrow down the search.
- d) **County Administrator** – Dan Reimer, County Administrator, discussed that in the packet was information on the American Rescue Plan. Hammer and Cahill were both on a conference call last week and gave us information at the department head meeting. Hammer commented that the American Rescue Plan Act was recently signed into law. Some information was released as to what is an eligible expense but more clarification is needed. It looks like the County allocation will be approximately \$4 million dollars. The U.S. Treasury will release half of the funds in early May and the balance in twelve months. We will have until 2024 to utilize the money. We will be researching what the funds can and cannot be used for. At this point it does not look like the funds can be used for infrastructure such as Courthouse building repairs. Hammer and Cahill will participate in another DCEO webinar tomorrow morning. This time around the money comes directly from the federal government and does not go through the state. Reimer reviewed the State Shared Revenue report. Local Use Tax has been doing incredibly well since Covid. We are 44% ahead of last year for March. Corporate Personal Property Replacement Tax was almost double last years. We are having a good start to the year. Reimer reviewed the 2020 Sales Tax Receipts report. Collectively municipality wise we ended up 4.9% less than the prior year. Reimer reviewed the year end County Supplemental Tax report. It was a record year in the County for general merchandise. Food was up 10% where drinking and eating establishments were down 24.8%. Lumber and hardware was up 15%.

Automotive and filling stations were down 6.2%. We did set a record for sales tax in the category of prescription drugs and miscellaneous retail. Agriculture was down almost 20% and Manufacturers was down 20%. The number of taxpayers was down 10.3% which means we lost some of our small businesses. The Transfer Declarations report shows that we are ahead 14.7% over prior year for January and February. Last year was a fantastic year. We will see if that continues. Reimer reviewed the Salary and Benefits Summary report.

8. Citizens' comments – None.

9. Board Member Concerns – Staci Duerr commented that she thinks all of the numbers for all of the departments in 2020 are pretty amazing. She was very concerned a year ago at this time. All of the department heads and staff have a lot to be proud of.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, April 29, 2021 @ 6:30 p.m.

Diane Gallagher made a motion to adjourn at 7:42 pm. Seconded by Staci Duerr. A roll call vote resulted in all ayes; motion passed.