COMMITTEE REPORT

COMMITTEE: **Finance, Tax & Budgets**
CHAIRPERSON: **John Schultz, Chairman**
DATE/TIME: **March 31, 2022 at 6:30 p.m.**

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

Other Board members:

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 the July 29, 2021 Finance, Tax & Budgets Committee Meeting – **Diane Gallagher made a motion to approve the minutes from the July 29, 2021 Finance, Tax & Budgets Committee meeting. Seconded by Don Zillig and motion passed.**
   b) Minutes from the August 26, 2021 Finance, Tax & Budgets Committee Meeting – **Don Zillig made a motion to approve the minutes from the August 26, 2021 Finance, Tax & Budgets Committee meeting. Seconded by John Lang and motion passed.**
   c) Minutes from the October 28, 2021 Finance, Tax & Budgets Committee Meeting – **Staci Duerr made a motion to approve the minutes from the October 28, 2021 Finance, Tax & Budgets Committee meeting. Seconded by Don Zillig and motion passed.**
   d) Minutes from the November 18, 2021 Finance, Tax & Budgets Committee Meeting – **John Lang made a motion to approve the minutes from the November 18, 2021 Finance, Tax & Budgets Committee meeting. Seconded by Diane Gallagher and motion passed.**
   e) Minutes from the January 27, 2022 Finance, Tax & Budgets Committee Meeting – **Diane Gallagher made a motion to approve the minutes from the January 27, 2022 Finance, Tax & Budgets Committee meeting. Seconded by Don Zillig and motion passed.**
4. **Citizens Comments:** None.
5. **Unfinished Business**
   a) FY2021/FY2022 Strategic Goals and Plans – John Schultz, committee chair, suggested reviewing the FY2021/FY2022 strategic goals and plans quarterly.
6. **New Business**
   a) Discussion and possible action on the purchase of the business tax collection module from Civic Systems, LLC, the initial investment of $9,800 with an annual support cost at $1,500- Melissa Hammer, County Treasurer, advised that this software would be used to track and document the required hotel/motel tax information. It would save time for her office regarding the data input. This would also allow consumers (hotel/motel owners) to

complete forms and pay online. **Don Zillig made a motion to purchase of the business tax collection module from Civic Systems, LLC., the initial investment of $9,800 with an annual support cost of $1,500 to be purchased from the General Fund Contingency Fund. Motion seconded by Steve McIntyre and motion passed.**

b) Discussion and possible action on the Jo Daviess County Treasurer Investment Policy – **Steve McIntyre made a motion to move forward as revised the Jo Daviess County Treasurer Investment Policy. Motion was seconded by Staci Duerr and motion passed.**

c) Discussion and possible action on a Resolution Regarding Depositories of Public Funds- Melissa Hammer advised this is part of the Jo Daviess County Treasurer Investment Policy. **John Lang made a motion to approve the Resolution Regarding Depositories of Public Funds. Motion was seconded by Diane Gallagher and motion passed.**

d) Discussion and possible action on Lost Revenue Standard Allowance Resolution- Scott Toot, County Administrator, advised on the purpose of the Lost Revenue Standard Allowance Resolution. **John Lang made a motion to approve the Lost Revenue Standard Allowance Resolution. Motion was seconded by Don Zillig and motion passed.**

e) Discussion and possible action on an addendum to November 30, 2021 Audit Engagement Letter from Wipfli, LLP- Scott Toot, County Administrator, read the letter received from Wipfli, LLP. John Schultz suggested this item be postponed to a later date.

7. Staff Reports

a) **Chief County Assessment Office –** Laura Edmonds, Chief County Assessor, reviewed her report that was included in the informational packet. The 2021 Sales Ratio was sent to us from the IDOR. She has been reviewing all the sales from 2021, 2020, and 2019 which they selected to be used for the 2022 assessment year. Laura stated she received a call from the Village of Warren regarding a senior event they will be hosting. She stated that she will be printing up flyers for the event regarding the exemptions the County offers to senior citizens.

b) **Treasurer's Office** – Melisa Hammer, County Treasurer, reported her office recently sent out Mobile Home tax bills. Her office and the Assessment Office are looking into the 258 mobile home parcels. Once the mobile homes are sold they are assessed as real estate property and are added to the regular tax roll. Current rate on mobile homes is .75 cents per square foot. Melisa advised that tax bills will be mailed out soon. The due dates will be June 1st and September 1st. She advised her office has been working with the auditors but the audit is not complete at this time.

c) **Grants Administrator –** Tammy Cahill, Grants Administrator, reviewed her report that was included in the informational packet. She continues to research new grant opportunities as well as listen to webinars concerning grant possibilities. Tammy advised she has spent time this past month researching ARPA Final Rule changes as well as reporting requirements. The next ARPA Funds Report to Treasury is due the end of April.

d) **County Administrator** – Scott Toot, County Administrator, reviewed his report that was included in the packet. He reviewed the ARPA Resolution that was included. Passing this resolution will allow Jo Daviess County to utilize the $10 Million Dollar Standard Allowance per the final rule from Treasury. The OPEB audit was completed in draft form by Lauterbach & Amen on Friday night and sent to Wipfli on Monday. Wipfli is scheduled to present the audit at the April Finance Committee meeting. Toot reported that 25% of the

Fiscal year has elapsed and revenue continues to be strong. Cannabis Sales Tax continues to generate revenue. So far in FY22 we have received $171,451.31 and he does not anticipate cannabis revenue will change for this fiscal year. Toot expressed concerned with increased fuel costs. At some point in the near future more funding will need to be allocated for fuel for individual departments. The State is eliminating the Sheriff's fee "for taking special bail" effective January 1, 2023. This will need to be accounted for in the FY23 budget process. This is part of bail reform and no cash bail. Toot spoke with the Sheriff and he believes this will cost the County roughly $6,000. Also Toot advised he recently attended the ILCMA Winter Conference this week and two of the sessions he attended were "Gaining Community Engagement in Budgetary and Financial Decisions" and "The Evolution and Solution of Revenue".

8. Citizens' comments – None.

9. Board Member Concerns – Steve McIntyre expressed concern over the motor fuel tax and the increase in electric vehicles.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, April 28, 2022 at 6:30 p.m.

Don Zillig made a motion to adjourn at 7:11 pm. Seconded by Steve McIntyre and motion carried.