

COMMITTEE REPORT

COMMITTEE: Finance, Tax, & Budgets
CHAIRPERSON: John Schultz
DATE/TIME: April 24, 2025 at 6:00 p.m.

COMMITTEE MEMBERS PRESENT: John Lang, John Creighton, Michael Dittmar, and LaDon Trost. Zoom: John Schultz.

COMMITTEE MEMBERS ABSENT: Michael Holt and Diane Gallagher.

OTHER BOARD MEMBERS PRESENT: None.

OTHERS PRESENT: Angela Kaiser, Laura Edmonds, Tammy Cahill, and Melisa Hammer. Zoom: Matt Schueler and Tessa Moore.

1. Call to Order: Vice-Chairperson John Lang called the meeting to order at 6:00 p.m. A quorum was established.

2. Minutes Approval:

- a) Minutes of the February 27, 2025 Finance, Tax & Budgets Committee meeting – Schultz/Creighton motioned to approve the minutes of the February 27, 2025 Finance, Tax & Budgets Committee meeting. The motion carried by voice vote.

3. Citizens' Comments: None

4. Unfinished Business:

- a) FY2023/FY2024 Strategic Goals and Plans – The Committee discussed their goals and plans for the upcoming County Board Retreat scheduled for May 14, 2025. Creighton asked whether there would be any goals forwarded to the Retreat. Kaiser answered to create, support and fund a Capital Development Five-Year Plan. Schultz did not know of any short-term goals. Treasurer Melisa Hammer presented a couple of goals she believed were important; she feels that the percentage paid for Hotel/Motel administrative fees should be increased. She noted that additional time is needed with the increase in the Guest Accommodations licenses. Kaiser asked if Hammer was asking to open up the agreement to be re-negotiated and Hammer responded yes. Dittmar wanted to have a goal of looking to fund Economic Development annually. Schultz noted that a financial goal of the Finance Committee would be to reduce expenses where possible. Kaiser replied that while the County isn't fiscally in trouble, the Finance Committee is usually focused on reducing expenses and increasing revenue. Kaiser suggested that rather than specifically choosing which individual types of goals, maybe we should be developing a list of prioritized expenses. We are trying put processes into place that maybe haven't been in place before. She noted that while the monthly cash report shows a cash balance, it does not account for the expenses that will come out of those funds. Dittmar also proposed a general increase in salary for County Board members. He said this isn't a volunteer position and that campaigns are costly; that time is money and it's not worth it for what they are currently getting paid. He believes that it should be changed. Lang said that the County Board had determined per diem for a ten-year period when the county redistricting was done a couple years ago. He added that he is not serving on the County Board for the money and looks at it more as a volunteer position. Dittmar's view is to make it easier; get rid of mileage and per diems, and set a straight salary. There was additional discussion.

5. New Business:

- a) Presentation of the FY2024 Jo Daviess County Financial Audit – Matt Schueler, Wipfli – Schueler presented the completed FY2024 Financial Audit. He complimented the employees of the County by informing the Committee that employees are doing a wonderful job at the

County. There were a few questions from some members that Schueler answered. He will also be presenting to the full County Board in a couple of weeks.

- b) Discussion and possible action to recommend the acceptance of the FY2024 Jo Daviess County Financial Audit – Dittmar/Creighton motioned to recommend the acceptance of the FY2024 Jo Daviess County Financial Audit. The motion carried by voice vote.
- c) Discussion and possible action to recommend the approval of a First Time Homebuyer's Loan for Thomas & Madelyn Irons, Elizabeth in the amount of \$10,000 for a term of ten years – Dittmar/Creighton motioned to recommend the approval of a First Time Homebuyer's Loan for Thomas & Madelyn Irons, Elizabeth in the amount of \$10,000 for a term of ten years. The motioned carried by voice vote.
- d) Discussion and possible action to recommend removing the board approved cap and to amend the bid budget on courthouse renovation hard and soft construction costs from \$15,063,904 to \$15,413,904 – Trost/Schultz motioned to recommend removing the board approved cap and to amend the bid budget on courthouse renovation hard and soft construction costs from \$15,063,904 to \$15,413,904. There was extensive discussion regarding the item at hand. Kaiser explained that a cap was board-approved in March 2024 based on the bid budget created by the previous Administrator and the Construction Manager. Kaiser explained that we've gone overbudget; mainly in soft project architectural fees, but there were also expenses that weren't included in the original bid budget. The move from the Courthouse, for instance; change orders, and unexpected costs. The total from both motions add up to \$662,500, but only \$200,000 of that is being added to the hard and soft construction contingency to be expended, only if needed. The \$150,000 difference was moved from soft project costs earlier, as the audio-visual equipment budget needed to be moved to the hard construction budget. She wants to ensure she doesn't have to come back and ask again and simply wants to amend the on-record bid budget and cap. There is already enough money actually budgeted for in the FY2025 budget; it just needs to be approved on paper because of the original cap. Dittmar expressed his disapproval of the project costing more than originally planned on. He asked that Economic Development be considered before spending additional money to complete the Courthouse. At that point, Dittmar made an amendment to the motion to budget \$200,000 in fund 018 Economic Development to be taken from excess cannabis revenue. There was extensive discussion that ended with a point of order concern; an amendment cannot be made that significantly changes the intent of the original motion. **The original motion carried by a voice vote with a nay vote recorded for Dittmar.**
- e) Discussion and possible action to recommend amending the bid budget for courthouse renovation soft project costs from \$2,354,425 to \$2,666,925 – Schultz/Trost motioned to recommend amending the bid budget for courthouse renovation soft project costs from \$2,354,425 to \$2,666,925. The motioned carried by a voice vote with a nay vote recorded for Dittmar.
- f) Discussion and possible action to recommend the approval of a First Time Homebuyer's Loan for Garrett Williams, Warren in the amount of \$7,000 for a term of 10 years – Trost/Lang motioned to recommend the approval of a First Time Homebuyer's Loan for Garrett Williams, Warren in the amount of \$7,000 for a term of 10 years. The motion carried by voice vote.

6. Reports:

- a) Chief County Assessment Office – Laura Edmonds, CCAO – Edmonds reported on some highlights that she included in her report. The sales ratio is 29.75% and she has given the necessary information to the Township Assessors. Most of the Assessors are 90% completed with non-quad townships. Additionally, there are only 3 PTAB cases for 2025. She's also keeping an eye on the Bill regarding Township Consolidation.
- b) Treasurer's Office – Melisa Hammer, County Treasurer – Hammer presented her monthly report. Her office has been busy with tax bills. There are over 22,000 tax bills that have been proofed and sent to the printer. The bills should be mailed by the end of the month. Due dates for this year are June 2 and September 2, due to holidays and weekends.
- c) Grants Administrator – Tammy Cahill – Cahill reported on the Hazard Mitigation Plan Update Grant was applied for last July; the total was over \$78,000. With everything going on with the Federal Administration, she isn't sure whether any funds will be awarded. Many other counties are in the same position as Jo Daviess. The BRIC Grant funding is being cancelled, which is a direct reason as to why the Plan Update grant was applied for. She will keep everyone updated on the outcome. This may be an important discussion to hold in the near future.

7. Citizens' Comments: None.

- 8. Board Member Concerns:** Creighton was pleased that the third First-Time Homebuyer loan was approved this evening. He never dreamt it would take off as quickly as it did. He spoke more on Economic Development and the issues the County faces. Dittmar said he spoke to area bankers recently; there were many realtors who attended as well.

9. Adjourn: Dittmar/Creighton motioned to adjourn at 7:23 p.m. The motion carried by voice vote.

The next regular meeting is Thursday, May 29, 2025 at 6:00 p.m.