

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets

CHAIRPERSON: John Schultz, Chairman

DATE/TIME: May 27, 2021 at 6:30 p.m.

PRESENT: ☒ John Schultz ☒ Staci Duerr ☒ Don Hill
 ☒ Diane Gallagher ☒ John Lang ☐ Vacant
 ☐ Vacant

Other Board members:

Others: Mary Althof (remote), Tammy Cahill, Melisa Hammer, Laura Edmonds, Dan Reimer 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 – None.

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 we will be having a Retreat in a couple of months. Dan Reimer suggested reviewing them all one last time to make sure there are no changes since February 2nd and if there are they should be noted. The assignments will be updated and each committee chair will be given a report before the retreat. The committee reviewed their goals and made appropriate updates.
- b) Update on Hotel/Motel Tax/Guest Accommodations/OTA's/Education and Enforcement – Melisa Hammer, County Treasurer, commented that this item should have been removed from the agenda going forward.
- c) Update on Jo Daviess County Purchasing Card Policy – There is nothing new to report at this time.
- d) 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 Jo Daviess County Board an agreement with the Illinois Energy Conservation Authority NFP to provide PACE Administrator Program Services at no cost to the County – John Shultz commented that we received information on this. After consulting with State's Attorney Allendorf we contacted our legal counsel through ICRMT. Ben Jacobi, O'Halloran Kosoff Geitner & Cook, LLC (OKGC), provided an explanation on the C-PACE Program Documents that was included in the Informational packet. In essence there is no real obligations on the County. **John Lang made a motion to solicit Administrative contracts from other Counties who have entered into agreements with the Illinois Energy Conservation Authority (IECA) and determine what concessions were made if any. Seconded by Diane Gallagher and motion carried by roll call vote. Ayes: John Schultz, Staci Duerr, Diane Gallagher, Don Hill and John Lang. Ayes: 5 Nays: 0.**

6. New Business

- a) Discussion and possible action on the FY2022 Budget preparation schedule – The Budget Preparation Schedule for the FY2022 budget process was reviewed. **John Lang made a motion to approve the Budget Preparation Schedule as presented. Seconded by Diane Gallagher and motion carried by roll call vote. Ayes: John Schultz, Staci Duerr, Diane Gallagher, Don Hill and John Lang. Ayes: 5 Nays: 0.**
- b) Discussion and possible action on the FY2022 Budget Review Schedule – The FY2022 Budget Review Schedule was reviewed. Laura Edmonds pointed out a couple of committee meeting conflicts that will need to be addressed and possibly move those committee meeting dates/times. **John Lang made a motion to approve the FY2022 Budget Review Schedule as presented. Seconded by Staci Duerr and motion carried by roll call vote. Ayes: John Schultz, Staci Duerr, Diane Gallagher, Don Hill and John Lang. Ayes: 5 Nays: 0.**
- c) Review and discussion on Jo Daviess County Vehicle Replacement Plan – The Jo Daviess County Vehicle Replacement Plan was reviewed and discussed. Melisa Hammer added that the fixed asset report contains vehicle identification numbers (VIN) as well if needed for this vehicle replacement plan. There was no action on this item.
- d) Discussion and possible action on amendment to the Grant Administrative Oversight Policy (Recommended by the Grants Administration Oversight Committee, meeting of May 24, 2021) – Amendments to the Grant Administrative Oversight Policy were reviewed and discussed. **John Schultz made a motion to approve the amendment to the Grant Administrative Oversight Policy as presented. Seconded by John Lang and motion carried by roll call vote. Ayes: John Schultz, Staci Duerr, Diane Gallagher, Don Hill and John Lang. Ayes: 5 Nays: 0.**

At this time the committee moved to Staff Reports. See Item 8. below.

7. Closed Session

John Lang made a motion to enter into closed session at 7:56 p.m. for the purpose of Litigation Section 120/2(c)11“*Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.*” Topic of discussion – Case # 2021MR34, Seconded by Staci Duerr and motion carried by roll call vote. Ayes: John Schultz, Staci Duerr, Diane Gallagher, Don Hill and John Lang. Ayes: 5 Nays: 0.

At 8:37 p.m., Dianne Gallagher made a motion to reconvene to open session. Seconded by Staci Duerr and motion carried by roll call vote. Ayes: John Schultz, Staci Duerr, Diane Gallagher, Don Hill and John Lang. Ayes: 5 Nays: 0.

8. Possible action as a result of closed session – **Don Hill made a motion to continue litigation of Case # 2021MR34. Seconded by Staci Duerr and motion carried by roll call vote. Ayes: John Schultz, Staci Duerr, Diane Gallagher, Don Hill and John Lang. Ayes: 5 Nays: 0.**

9. Staff Reports

- a) **Chief County Assessment Office** – Laura Edmonds, Chief County Assessor, reported that her 2020 annual report was included in the informational packet. Feel free to review and contact Edmonds with any questions you might have. Tax bills went out about a month ago. They are busy fielding phone calls and people are coming in filling out their exemptions for 2021. Their next big date is June 15 when the township assessors have to turn in their work.
- b) **Treasurer's Office** – Melisa Hammer, County Treasurer, reported that tax bills have been sent out. The first installment is due June 7. Tax bills sent out totaled a little over \$59 million to collect. To date we have collected approximately \$18.5 million. The information needed for the American Rescue Plan has been submitted on the portal and we are waiting for the money to come in.
- c) **Grants Administrator** – Tammy Cahill, Grants Administrator, reported that she has been researching Indirect Cost Rate (ICR). Cahill took a three-day training class on OMB's (Office of Management) Uniform Guidance. She has also been listening to as many webinars as possible on the American Rescue Plan and the funds we are expecting to receive soon. Additionally Cahill has been in touch with our Auditors concerning our FY19 CYEFR (Consolidated Year-End Financial Report) and will be working with different County Departments in order to complete the FY19 CYEFR.
- d) **County Administrator** – Dan Reimer, County Administrator, reviewed the Revenue/Expenditures/Fund Balance for All County Funds report for FY2020. We did very well this year and had an increase in fund balance of \$569,406. The special funds had an increase of \$1,874,229. Our ending fund balance is \$20,642,378 which is an increase of about \$2.4 million. Reimer reviewed a couple of economic impact handouts that were in the packet. All municipalities combined are up 21% for the first two months of 2021. Transfer declarations are continuing to trend. We are up 53% for the year. Reimer also reviewed the Budget Surplus/Deficit compared to Actual Audit Surplus/Deficit for Jo Daviess County Major Funds, the General Fund Cash Flow Analysis and State Shared Revenue report. Reimer took a moment to thank the committee and commented that this is one of his favorite committees. The members have been really great over the years and Reimer appreciates all of the support. John Schultz commented that we appreciate the quality of the numbers we always get. John Lang added that he appreciates everything Reimer and the staff have done to make this work. The team effort in this courthouse has made a big difference. Scott Toot, new County Administrator, had nothing more to add other than he has some big shoes to fill with Reimer's departure.

10. Citizens' comments – Laura Edmonds commented that she felt some of the new department heads are not aware of the importance of the upcoming County Board Retreat. Dan Reimer responded that Scott Toot will be emailing them all of the instructions prior to the retreat.

11. Board Member Concerns – John Lang thanked Dan Reimer again for his years of service to Jo Daviess County. Don Hill echoed Lang. Diane Gallagher is working on an orientation manual for new Board members. If any of the department heads have done anything like this she would appreciate their collaboration. John Schultz reminded the committee of the reception for Reimer tomorrow afternoon.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, June 24, 2021 at 6:30 p.m.

John Lang made a motion to adjourn at 8:42 pm. Seconded by John Schultz. A roll call vote resulted in all ayes; motion passed.