

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Schultz, Chairman
DATE/TIME: July 1, 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 and Scott Toot

1. **Call to Order** – John Schultz called the meeting to order at 6:33 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes** – None.
4. **Citizens Comments:** None.
5. **Unfinished Business**
 - a) Update on Hotel/Motel Tax/Guest Accommodations/OTA's/Education and Enforcement – Nothing new to report at this time.
 - b) Update on the Jo Daviess County Purchasing Card Policy – Nothing new to report at this time.
6. **New Business**
 - a) Discussion and possible action on committee assignments from the 2021 County Board Planning Retreat – The committee did not review this item.
 - b) Discussion and possible action on the American Rescue Plan funding – Tammy Cahill discussed uses of funds and more clarification from the County department heads.
 - c) Discussion and possible action regarding items associated with the FY2022 Jo Daviess County Budget
 - i) Review FY2022 Round 1 revenue estimates – The committee reviewed and discussed the FY2022 Round 1 revenue estimates. The consensus of the committee was to create a special fund for cannabis sales tax revenue, fund description and budget for FY2022. **Don Hill made a motion to create a special fund for the cannabis sales tax revenue, fund description and budget for FY2022. Seconded by John Lang and motion carried by roll call vote. Ayes: John Schultz, Diane Gallagher, Staci Duerr, John Lang and Don Hill. Ayes: 5 Nays: 0.**
 - ii) Establish initial allocation of 2021 property tax levy (payable 2022) – The committee was given two options to consider how to allocate the 2021 (payable 2022) estimated allowable property tax extension increase of \$139,400. **John Schultz made a motion to approve the use of Option #1 for initial distribution of 2021 Jo Daviess County property tax levy (payable 2022) and postpone the allocation of any additional increases/decreases per PTELL until the beginning of the budget workshops in late September and early October. Seconded by John Lang and motion carried by roll call vote. Ayes: John Schultz, Diane Gallagher, Staci Duerr, John Lang and Don Hill. Ayes: 5 Nays: 0.**

- iii) Establish initial allocation of FY2022 County (1%) sales tax - In a normal year Jo Daviess County receives approximately \$400,000 annually for its share of retail sales tax collected from businesses in unincorporated areas of the County. This is referred to as the County (1%) sales tax. The estimated FY2022 amount is \$402,280. **John Lang made a motion to allocate FY2022 County (1%) sales tax receipts of 100% General Fund, 0% County Highway Fund. Seconded by Diane Gallagher and motion carried by roll call vote. Ayes: John Schultz, Diane Gallagher, Staci Duerr, John Lang and Don Hill. Ayes: 5 Nays: 0.**
- i) Establish FY2022 Expense Budget guidelines – The committee reviewed the FY2021 Guidelines for establishing expense budgets. Next they reviewed the recommended FY2022 expense budget guidelines. **John Lang made a motion to approve the FY2022 expense budget guidelines as presented for the Jo Daviess County General Fund (001), County Highway Fund (002) and County Special Fund expense budgets and set the initial FY2022 agency funding amounts at the same funding level as appropriated in the FY2021 Jo Daviess County Budget. Seconded by Staci Duerr and motion carried by roll call vote. Ayes: John Schultz, Diane Gallagher, Staci Duerr, John Lang and Don Hill. Ayes: 5 Nays: 0.**

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 her office remains busy collecting property taxes.
- c) **Grants Administrator** – Tammy Cahill, Grants Administrator, had nothing more to add at this time. Her report was included in the informational packet.
- d) **County Administrator** – Scott Toot, County Administrator, reviewed the monthly financial reports.

8. Citizens' comments – None.

9. Board Member Concerns – None.

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

John Lang made a motion to adjourn at 7:22 pm. Seconded by Don Hill. A roll call vote resulted in all ayes; motion passed.