COMMITTEE REPORT

COMMITTEE: **Finance, Tax & Budgets**
CHAIRPERSON: **John Schultz, Chairman**
DATE/TIME: **August 25, 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: Tammy Cahill, Laura Edmonds, Melisa Hammer, Angela Kaiser, Scott Toot, Kristina Tranel and Mary Althof

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 of the July 28, 2022 Finance, Tax & Budgets Committee Meeting **- Staci Duerr made a motion to approve the minutes of the July 28, 2022 Finance, Tax & Budgets Committee Meeting. Seconded by John Lang and motion passed following a voice vote resulting in all ayes.**
4. **Citizens Comments:** None.
5. Review and Summary of FY2023 Budget Process to Date – Scott Toot, County Administrator gave an update on the FY2023 Budget Process to Date. We are in the fifth in our series of committee meetings to approve budgets. We are off of our steps and a little behind schedule but we are proceeding with the budget process.
6. Budget Review Session with Finance, Tax & Budgets Committee
   a) Regional Superintendent of Schools
      i. Regional Superintendent of Schools (001-44159) – GF – Aaron Mercier presented his request for FY2023 funding. **John Lang made a motion to approve the Regional Superintendent of Schools General Fund Budget (001-44159) and move it forward to the Finance Committee with expenses of $45,338.24. Seconded by Don Hill and motion passed following a voice vote resulting in all ayes.**

   b) County Treasurer
      i. County Treasurer (001-40104) – GF – **Steve McIntyre made a motion to approve the County Treasurer General Fund Budget (001-40104) and move it forward to the Finance Committee with expenses of $338,420.68 plus a mandatory/necessary recurring expense to increase the target $1,500 to be split by the Treasurer ($750) and the County Clerk/Recorder ($750) for Civic Systems financial software bringing the total expenses to $339,170.68. Seconded by John Schultz and motion passed following a voice vote resulting in all ayes.**
      ii. Tax Extension (001-40105) – GF – **John Schultz made a motion to approve the Tax Extension General Fund Budget (001-40105) and move it forward to the Finance Committee with expenses of $20,604. Seconded by Diane Gallagher and motion passed following a voice vote resulting in all ayes.**

iii. *Tax Sale Automation Fund (Treasurer Automation) (047) – SF –* **Steve McIntyre made a motion to approve Special fund Budget Tax Sale Automation Fund (027) (Treasurer Automation) and the associated fund description and move it forward to the Finance committee with revenues of $4,025 and expenses of $6,120.00 Seconded by Staci Duerr and motion passed following a voice vote that resulted in all ayes.**
iv. *Treasurer Sale in Error Fund (065) – SF –* **John Lang made a motion to approve Special fund Budget Treasurer Sale in Error Fund (063) and the associated fund description and move it forward to the Finance Committee with revenues of $12,015 and expenses of $150,000. Seconded by Steve McIntyre and motion passed following a voice vote resulting in all ayes.**
v. *American Rescue Plan Fund ()86) – SF –* **John Schultz made a motion to approve Special Fund Budget American Reuse Plan Fund (086) and the associated fund description and move it forward to the Finance Committee with revenues of $7,000 and expenses of $4,116,790. Seconded by John Lang and motion passed following a voice vote resulting in all ayes.**
vi. Grants Administrator (001-40113) – **Steve McIntyre made a motion to approve the Grants Administrator General Fund Budget (001-40113) and move it forward to the Finance Committee with expenses of $7,600.82. Seconded by John Lang and motion passed following a voice vote resulting in all ayes.**

c) County Assessment

i. Chief County Assessment Officer (001-40108) – GF **- John Schultz made a motion to approve the Chief County Assessment Officer General Fund Budget (001-40108) and move it forward to the Finance Committee with expenses of $373,563 plus an additional $2,000 for the cost of township assessor laptops per their intergovernmental agreement. Seconded by Steve McIntyre and motion passed following a voice vote resulting in all ayes.**
ii. Board of Review (001-40109) – GF – **Diane Gallagher made a motion to approve the Board of Review General Fund Budget (001-40109) and move it forward to the Finance Committee with expenses of $ 17,966. Seconded by Staci Duerr and motion passed following a voice vote resulting in all ayes.**

d) Other Budgets

i. Veteran Assistance Program Fund (083)-SF – **John Lang made a motion to approve Special fund Budget Veterans Assistance Program Fund (083) and the associated fund description and move it forward to the Finance committee with revenues of $10,015 and expenses of $22,368. Seconded by Diane Gallagher and motion passed following a voice vote resulting in all ayes.**
ii. Miscellaneous (001-40112) – GF – **Diane Gallagher made a motion to approve the Miscellaneous General Fund Budget (001-40112) and move it forward to the Finance Committee with expenses of $95,644. Seconded by Steve McIntyre and motion passed following a voice vote resulting in all ayes.**
iii. Social Security Fund (012) – SF – **John Schultz made a motion to approve Special Fund Budget Social Security Fund (012), the associated fund description and fund balance policy in the amount of $214,127 and move it forward to the Finance committee with revenues of $445,368.20 and expenses of $428,254. Seconded by Staci Duerr and motion passed following a voice vote resulting in all ayes.**
iv. Illinois Municipal Retirement Fund (013) – SF – **Steve McIntyre made a motion to approve Special Fund Budget Illinois Municipal Retirement Fund (013), the**

associated fund description and the fund balance policy in the amount of $305,567 and move it forward to the Finance Committee with revenues of $755,022.62 and expenses of $611,134. Seconded by John Schultz an motion passed following a voice vote resulting in all ayes.

v. *Contingency Fund (016) – SF –* No action on the fund.

vi. *Insurance Fund (017) – SF –* **Steve McIntyre made a motion to approve Special Fund Budget Insurance Fund (017), the associated fund description and the fund balance policy in the amount of $534,149 and move it forward to the Finance Committee with revenues of $390,538.59 and expenses of $485,590. Seconded by John Schultz and motion passed following a voice vote resulting in all ayes.**

vii. *General Capital Investment Fund (042) - SF –* No action on this fund.

viii. *General Capital Equipment Replacement Fund (048) – SF –* No action on this fund.

7. Discussion and possible action to approve mandatory/necessary expense requests to increase/decrease FY2023 Budget target amounts – There were no new mandatory/necessary expense requests at this time.

8. Review Unfunded Requests and possible action to move them forward to the FY2023 Unfunded Request List – Laura Edmonds, Chief County Assessment Officer, commented that she would like new windows in her office.

9. Unfinished Business

a) FY2021/FY2022 Strategic Goals and Plans – The committee did not review the FY2021/FY2022 strategic goals and plans at this time.

10. New Business

a) Discussion and possible action on increasing the compensation for Election Judges in Jo Daviess County – **Don Hill made a motion to increase the base compensation for Election Judges in Jo Daviess County from $100 to $175 and the schooling compensation from $15 to $25. Seconded by Steve McIntyre and motion passed following a voice vote that resulted in five ayes. Gallagher abstained.**

b) Discussion and possible action on amending O2020-1 Fees Charged by Clerk/Recorder, Sheriff & GIS (purpose of removing notary fees) – **Steve McIntyre made a motion to amend O2020-1 Fees Charges by Clerk/Recorder, Sheriff & GIS for the purpose of removing notary fees. Seconded by Diane Gallagher and motion passed following a voice vote resulting in all ayes.**

c) Discussion and possible action on approving a Resolution to Dissolve SSA 2 & 4 (044) and SSA 5 (061) Funds – **John Schultz made a motion to approve a Resolution to Dissolve SSA 2 & 4 (044) and SSA 5 (061) Funds. Seconded by John Lang and motion passed following a voice vote resulting in all ayes.**

d) Discussion and possible action on approving a Resolution to Dissolve the State LTCB Matching Grant Fund (056) and the Associated Fund Description – **Steve McIntyre made a motion to approve a Resolution to Dissolve the State LTCB Matching Grant Fund (056) and the Associated Fund Description. Seconded by Staci Duerr and motion passed following a voice vote resulting in all ayes.**

e) Discussion and possible action on approving a Resolution to Dissolve the Small Rental Properties Program Fund (040) and the Associated Fund Description – **John Schultz made a motion to approve a Resolution to Dissolve the Small Rental Properties Program Fund (040) and the Associated Fund Description. Seconded by Steve McIntyre and motion passed following a voice vote resulting in all ayes.**

f) <u>Discussion and possible action on the FY2023 Health Insurance Premium Allocation Policy (Recommended by the Ad-Hoc Health Insurance Committee, meeting of August 15, 2022)</u> – **Steve McIntyre made a motion to approve the FY2023 Health Insurance Premium Allocation Policy. Seconded by Don Hill and motion passed following a voice vote resulting in all ayes,**

g) <u>Discussion and possible action on the FY2023 Alternative Insurance Assistance Program to be paid bi-annually (Recommended by the Ad-Hoc Health Insurance Committee, meeting of August 15, 2022)</u> – **Steve McIntyre made a motion to approve the FY2023 Alternative Insurance Assistance Program to be paid bi-annually. Seconded by Diane Gallagher and notion passed following a voice vote resulting in all ayes.**

h) <u>Discussion and possible action on FY2023 Voluntary Employee Furlough Program. (Recommended by the Ad-Hoc Health Insurance Committee, meeting of August 15, 2022)</u> – **Steve McIntyre made a motion to approve the FY2023 Voluntary Employee Furlough Program. Seconded by Diane Gallagher and motion passed following a voice vote resulting in all ayes.**

11. Staff Reports

a) <u>Chief County Assessment Office</u> – Laura Edmonds reported her office is finished with reviewing, correcting and finalizing all township assessor work. They have worked on and completed the TA abstract, balanced on 8.17.2022. This abstract is used for the TA stipend program provided by the State. They have rolled to the Supervisor of Assessment level. They are working on valuation of special assessments now (conservation stewardship, forestry management, historic freeze, solar farms, wooded transition, fraternal organizations & open spaces). Still collecting redistricting resolutions, due to the IL Dept of Revenue by Sept 1. - sent out 3 reminders (Derinda, Dunleith & Stockton). Derinda is the only township which responded, and they will be getting their paperwork work to Edmonds soon. They are also working on sending out reminders for annual renewal exemptions (Sr. Freeze, Disabled Persons/Vets) – this is not mandatory, but something they do as a courtesy; preventing certificate of errors having to be generated later in the year. There is nothing new to report on the lawsuit. Our CCAO Association Chair (Ms. Minton, St. Clair Co), was looking for input on next year's legislative agenda – Edmonds did submit something pertaining to the Disabled Vet Exemption (35 ILCS 200/15-169), requesting it be a flat exemption for all Disabled Vets, and not an exemption categorized and based on disability factors given by the VA. New Hire, Donna Hillard started August 1, and she is fitting in nicely.

b) <u>Treasurer's Office</u> – Melisa Hammer reported that on Friday, August 19th the third distribution was deposited into the accounts of the taxing districts. A total amount of $12,502,591.61 was distributed. Her office met with the Planning & Development department and IT about the new business tax module for the collection of hotel/motel taxes and how we can possibly integrate the department's data. They have been busy fielding phone calls on the 251 hotel/motel compliancy letters that they mailed to any and all delinquent hotel/motel tax vendors. Hammer has been working on researching and drafting resolutions to dissolve funds that have not been used in years. They are presenting resolutions to dissolve four funds. Their office has been working with the County Administrator's office on the budget process and attending the committee meetings for presentation of budgets. The new budgeting software is in use and we are all still learning and trying to work through any problems that arise. The second real estate tax installment is due on September 1st so they are busy taking collections and depositing funds.

c) Grants Administrator – Tammy Cahill gave a quick update on the GATA Portal. She approved a NOSA (Notice of State Award) for Transit for the Rebuild Illinois Round II Capital Grant in the amount of $155,700.00. Transit will be using this grant to assist with building, security, and safety updates. The FY21 CYEFR for the County is still being reviewed. Department Heads are beginning to pay claims out of the American Rescue Plan Fund (086) for projects that were approved in the FY22 Budget. The total amount of claims paid out of fund 086 to date are $20,109.66. The Courthouse Controlled Entrance Project has had $16,121.73 in expenditures and the Website Redesign Project has had a total of $3,987.93 in expenditures. Earlier this month Cahill completed a two day Grant Management USA training. It was very informative and I received a lot of documentation and website listings for future reference. They have another course called Grant Writing that she is looking into for next year. This month Cahill met with Nicole Hermsen at Transit. We discussed the grants Transit currently has as well as those she is still waiting for award notification. This month Cahill gained access to Blackcat. Blackcat is the Transit data management system Nicole Hermsen uses to submit a lot of her Transit grants. Nicole gave Cahill a lesson on maneuvering around the site. She will now be able to access the expenditure reports and other documentation that she needs for her records instead of having to reach out to Nicole for this information. Cahill is currently working on updating grant files for FY22 and starting to complete the FY22 CYEFR. She continues to research grants that Department Heads and or Board Members have a specific need for or a grant that they are interested in. A couple of grants researched this month were the Illinois Transportation Enhancement Program (ITEP) and the Safe Street and Roads for all Grant (SS4A). When time allows, she is looking forward to reviewing the additional information she received during the two day training this month.

d) County Administrator – Scott Toot reported total intergovernmental revenue prior year to date actual was $2.9 million and year to date actual is $3.9 million. Intergovernmental revenue continues to be up and cannabis sales tax continues to be up. For the month of August cannabis sales tax revenue was $60,000.Year to date cannabis sales tax revenue is almost $511,000. Toot completed a six day Fundamentals of Local Government Budgeting in the Field of Finance sponsored by Government Finance Officers Association. The class was very helpful. Our office has been extremely busy and we are still short staffed.

8. Citizens' comments – None.

9. Board Member Concerns – None.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, September 29, 2022 at 6:30 p.m.

John Lang made a motion to adjourn at 8:42 pm. Seconded by Diane Gallagher and motion carried.