

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Schultz, Chairman
DATE/TIME: August 31, 2023 at 7:00 p.m.

PRESENT: ☒ John Schultz ☒ John Creighton ☒ Steve McIntyre
 ☒ John Lang ☒ Diane Gallagher ☐ Don Zillig
 ☒ LaDon Trost

Other Board members: None.

Others: Tammy Cahill, Laura Edmonds, Melisa Hammer and Scott Toot

1. **Call to Order** – John Schultz called the meeting to order at 7:00 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes**
 - a) Minutes of the August 2, 2023 Finance, Tax & Budgets Committee Meeting – There were no minutes available for approval.
4. **Citizens Comments** – None.
5. **Unfinished Business**
 - a) FY2023/FY2024 Strategic Goals and Plans – John Schultz commented that we looked at these at the last meeting. We will pass on this item tonight.
6. **New Business**
 - a) FY2024 Jo Daviess County Budget Update – Scott Toot reported that the final budget review meeting is scheduled for Thursday. The draft budget document will be prepared and the workshops will begin on September 27th. Round 2 Revenue Estimates are due on Friday.
 - b) Discussion and possible action on the FY2024 Health Insurance Premium Allocation Policy (Possible recommendation by the Ad-Hoc Health Insurance Committee, meeting of August 31, 2023) – Scott Toot commented that this was recommended by the Ad-Hoc Health Insurance Committee. Steve McIntyre asked how this compared to last year's premium. Scott Toot stated that the premium is up 18.4% over last year. **John Lang made a motion to approve the FY2024 Health Insurance Premium Allocation Policy as presented. Seconded by John Creighton and motion passed following a voice vote resulting in all ayes.**
 - c) Discussion and possible action on the FY2024 Alternative Insurance Assistance Program to be paid bi-annually (Possible recommendation by the Ad-Hoc Health Insurance Committee, meeting of August 31, 2023) – Scott Toot commented that this was also recommended by the Ad-Hoc Health Insurance Committee. John Lang suggested that the first paragraph of this policy be bolded so that it stands out. Toot will forward this suggestion to Angie Kaiser who has the template for this policy. **John Lang made a motion to approve the FY2024 Alternative Insurance Assistance Program to be paid**

bi-annually as presented. Seconded by Diane Gallagher and motion passed following a voice vote resulting in all ayes.

- d) Discussion and possible action on FY2024 Voluntary Employee Furlough Program (Possible recommendation by the Ad-Hoc Health Insurance committee, meeting of August 31, 2023) – Scott Toot commented that this is the same policy that has been passed in prior years. Kathy Phillips has advocated for this because one of her employees has used this in the past. **Diane Gallagher made a motion to approve the FY2024 Voluntary Employee Furlough Program as presented. Seconded by John Lang and motion passed following a voice vote resulting in all ayes.**
- e) Discussion and possible action on a Resolution to execute a deed of conveyance of County's interest in parcel 21-001-493-00 in Warren Township to Terry Mutert – John Schultz commented that these are a couple of properties that we are getting back on the tax roll by selling them to a citizen that is willing to take ownership of them. **John Lang made a motion to approve a Resolution to execute a deed of conveyance of County's interest in parcel 21-001-493-00 in Warren Township to Terry Mutert. Seconded by Diane Gallagher and motion passed following a voice vote resulting in all ayes.**
- f) Discussion and possible action on a Resolution to execute a deed of conveyance of County's interest in parcel 22-100-944-00 in West Galena Township to City of Galena – John Schultz asked if anyone knew where this property is located and what the City of Galena is planning to do with it. Melisa Hammer responded that it is actually a wooded gully down off of Field Street. Hammer does not know their intent for the parcel. **John Creighton made a motion to approve a Resolution to execute a deed of conveyance of County's interest in parcel 22-100-944-00 in West Galena Township to City of Galena. Seconded by Steve McIntyre and motion passed following a voice vote resulting in all ayes.**
- g) Discussion and Possible Action on a resolution to eliminate from the general fund Line Item 001-10116 JDC Civic Center and Transfer the Fund Balance to 001-10112 Miscellaneous Cash Accounts effective with the FY2024 Budget – Steve McIntyre mentioned that the balance is only \$209.92. Melisa Hammer commented that this asset has been on the general fund spreadsheet since before her time. She is not sure, but thinks the money may have come from the riverboat. What we are doing is keeping it in the same general fund, just eliminating that line off of our financials. **John Lang made a motion to approve a resolution to eliminate from the general fund Line Item 001-10116 JDC Civic Center and Transfer the Fund Balance to 001-10112 Miscellaneous Cash Accounts effective with the FY2024 Budget. Seconded by Steve McIntyre and motion passed following a roll call vote resulting in all ayes.**

7. Staff Reports

- a) Chief County Assessment Office – Laura Edmonds reported that the Galena Gazette called for an interview and she was going to write something up because this is probably a contentious year with all the sales that are going up and people just don't understand the process in general. The article provided was included in the packet. We finished up with reviewing, correcting, and finalizing all township assessor work. They printed, stuffed, and mailed out the 2023 assessment notices (approximately 6,425). The deadline to file a complaint on your assessment is September 29th at 4 p.m. For Round 2 budget revenue Edmonds is forecasting an increase of new construction from \$5M to \$10.9M. The County's gross EAV at this point is estimated at approximately 1.1B. Edmonds has a new

employee, so we are busy training. The other new employee has never been through the Board of Review process so he is starting to learn as well. Edmonds is going through her file drawers and getting rid of old documents. She did submit a disposal record with the State and should have that back shortly.

- b) Treasurer's Office – Melisa Hammer commented that the newspaper article Laura Edmonds published was written very well and great timing. She has had a couple people come to her and say that now they understand the process better. Hammer did not complete a written report this month. They have been very busy. Tomorrow is the deadline for the property tax due date. We will accept payments without penalty until Tuesday morning. Last week Hammer did our third distribution. The fourth distribution will be in September. After that she will wait to do the final distribution until after the tax sale which is on October 23rd. We have collected around \$58M out of the \$65M. That is on track with prior years collections. We are still working on our hotel/motel tax and collecting there. We are getting new ones all the time. There are a lot of Air BnB's out there and she is not sure who is checking them or who is not.
- c) Grants Administrator – Tammy Cahill reported that her report was in the packet. This month we received the second trench of the LATCF (Local Assistance and Tribal Consistency Fund) grant funds in the amount of \$50,000. We received \$50,000 last December. So far of this \$100,000 we have used \$62,000 of it for Sheriff bonuses that went out. That leaves us a remaining amount of \$38,000. This is money that can be used for government services. Laura has a software program that she is interested in to help monitor exemptions and it was \$11,200 a year. Cahill would like suggestions for what to use the remaining funds for. Hammer suggested bringing this to a Department Heads meeting and asking if anyone has a service they would like to purchase that this money could be used for. The consensus of the committee was in favor of this suggestion.
- d) County Administrator – Scott Toot reported that 67% of the fiscal year has elapsed. Highlights of Intergovernmental Revenues actual compared to prior year to date was budgeted to be forecast down for several of them. General Fund Revenue with Comparison to Budget for eight (8) months ending July 31, 2023. YTD Actual \$6,918,098 Prior YTD Actual \$6,616,091 63.8 % of Budget. Tourism Promotion Fund YTD Actual is \$505,295. Prior YTD Actual was \$577,318. 42% of Budgeted Amount. We still have four months of revenue to come in yet and it is peak tourism season right now. The 708 Mental Health Board is going to have to have a meeting on Wednesday because their budget that they approved, one of their service providers is closing. They will be reallocating that funding amongst the other service providers.

10. Citizens' comments – None.

- 11. Board Member Concerns** – Steve McIntyre provided an update that Galena Country Tourism has extended an offer to a replacement director. He does not know if that person has accepted the offer or not. McIntyre is also very pleased that the new construction is at \$10M. At the board retreat he had wanted to see this as a goal to increase every year and \$10M was the goal he had in mind. LaDon Trost was also happy to hear we had an increase in building this year.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, September 28, 2023 at 6:00 p.m.

Steve McIntyre made a motion to adjourn at 7:51 pm. Seconded by John Lang and motion carried.