

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Schultz, Chairman
DATE/TIME: September 28, 2023 at 6:00 p.m.

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

Other Board members: None.

Others: Angie Kaiser, Scott Toot, Tammy Cahill, Laura Edmonds, Kathy Phillips, Tessa Moore and Melisa Hammer

1. **Call to Order** – John Schultz called the meeting to order at 6:05 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes**
 - a) Minutes of the August 2, 2023 and August 31, 2023 Finance, Tax & Budgets Committee Meetings – **Diane Gallagher made a motion to approve the minutes of the August 2, 2023 and August 31, 2023 Finance, Tax & Budgets Committee Meetings. Seconded by John Lang and motion passed following a voice vote resulting in all ayes.**
4. **Citizens Comments** – None.
5. **Unfinished Business**
 - a) FY2023/FY2024 Strategic Goals and Plans – John Schultz commented that we don't have any new information on these as of today.
6. **New Business**
 - a) FY2024 Jo Daviess County Budget Update – Scott Toot updated the committee on the budget process thus far. Things are going really well. Budget Workshop meetings start next week, Thursday, October 5th. He went over the budget preparation schedule.
 - b) Review FY2024 Round 2 Revenue Estimates – Scott Toot gave the committee an update on the Round 2 Revenue Estimates that were in the packet. Since Round 1, the Estimates have increased.
 - c) Discussion and possible action on allocation of 2023 property tax levy (payable 2024) – Angie Kaiser informed the committee of the options they had. She explained each option and the allocations. There was much discussion. **John Creighton made a motion to approve Option 1 on the property tax levy worksheet. Seconded by Steve McIntyre and motion failed following a roll call vote resulting in 2 ayes and 4 nays. Ayes: 2 – John Creighton and Steve McIntyre. Nays: 4 - John Schultz, John Lang, LaDon Trost and Diane Gallagher.** There was more discussion on which option would be chosen. **LaDon Trost made a motion to approve Option 3 on the property tax levy worksheet. Seconded by Diane Gallagher and motion passed following a roll call vote resulting in 4 ayes and 2 nays. Ayes: 4 – John Schultz, John Lang, LaDon Trost and Diane Gallagher. Nays: 2 – John Creighton and Steve McIntyre.**

- d) Discussion and possible action regarding the renewal of FY2024 Property & Casualty Insurance and Workers Compensation Insurance with the Illinois Counties Risk Management Trust (ICRMT) total annual premium. Toot commented that he had still not received a quote for the renewal premium and that he has been working with our insurance agent on getting that as soon as possible.
- e) Review Unfunded Requests – Trost explained that we really need to look at these unfunded requests on the unfunded list, and make sure that they are important enough to approve. We want to be mindful of what we're spending extra on. Phillips explained the e-citation request and Hammer explained her request.
- f) Discussion and possible action regarding necessary target expense increase/decrease request(s) for General Fund Budget(s) – Tessa Moore explained the target sheet and the recent changes due to the compensation plan passing. Round 2 Revenue Estimates were returned and increased our projected surplus. **John Lang made a motion to approve the target sheet as presented in the packet. Seconded by John Schultz and motion passed following a voice vote resulting in all ayes.**
- g) Discussion and possible action regarding a Cost Fee Study in FY2024 – Toot spoke about a Cost Fee Study and how one will need to be done in order to raise any fees the County charges the public. Hammer explained in detail how the study is done. **There was no action taken.**

7. Staff Reports

- a) Chief County Assessment Office – Laura Edmonds, Chief County Assessment Officer, gave her monthly report. She also included the Annual Report in the packet. The deadline for complaints on assessments ends tomorrow, September 29th. They have received over 40 complaints.
- b) Treasurer's Office – Melisa Hammer, County Treasurer, gave her report that was included in the packet.
- c) Grants Administrator – Tammy Cahill, Grants Administrator, gave her report that was included in the packet.
- d) County Administrator – Toot gave his financial update. As of 8/31/23, 75% of the fiscal year had elapsed.

8. Citizens' comments – None.

9. Board Member Concerns – None.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, October 26, 2023 at 6:00 p.m.

Steve McIntyre made a motion to adjourn at 7:37 pm. Seconded by John Lang and motion carried.