

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Schultz, Chairman
DATE/TIME: October 26, 2023 at 6:00 p.m.

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

Other Board members: None.

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

1. **Call to Order** – John Schultz called the meeting to order at 6:00 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes**
 - a) Minutes of the September 28, 2023 Finance, Tax & Budgets Committee Meeting – **Don Zillig made a motion to approve the minutes of the September 28, 2023 Finance, Tax & Budgets Committee Meeting. Seconded by Diane Gallagher 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 – The committee briefly reviewed their Strategic Goals and Plans
6. **New Business**
 - a) Discussion and possible action regarding a natural gas purchase agreement with “_____” for the supply of natural gas to the Jo Daviess County Courthouse, Public Safety Building and Health Department in Galena, and Highway Facilities in Hanover and Galena. – Scott Toot informed the committee on the recommendation that was received from Rock River Energy Services. Symmetry Energy is the lowest offer on all three terms. This will be a fixed price and Toot commented that a fixed price will be easier to budget for annually. To approve a natural gas purchase agreement with _____ for the supply of natural gas to the Jo Daviess County Courthouse, Public Safety Building and Health Department in Galena, and Highway Facilities in Hanover and Galena. The updated rate will be provided on the day of the County Board meeting. **Don Zillig made a motion to approve a natural gas purchase agreement for the supply of natural gas to the Jo Daviess County Courthouse, Public Safety Building and Health Department in Galena, and Highway Facilities in Hanover and Galena for a three year term from Symmetry Energy. Seconded by John Schultz and motion carried following a voice vote resulting in all ayes.**
 - b) Discussion and possible action on implementation of County Policy to assess any property 10 x 16 (160 square feet) or larger in size whether on a permanent foundation or not – There was discussion on a potential policy and the committee decided that 240 square feet was more appropriate. Laura Edmonds, Chief County Assessment Officer, explained the

reasoning for the possible action. Some assessors consider certain sheds personal property, while others may consider it real property. She wants a standard put in place. Trost said a small storage shed of 160 square feet is small. He believes it should be larger, or if they have utilities they should be assessed. Edmonds reminded that this would go into effect for any new sheds after 2024. There was more discussion. **Diane Gallagher made a motion to implement a County Policy to assess any property 10 x 16 (160 square feet) or larger in size whether on a permanent foundation or not. Seconded by Don Zillig.** Trost commented that he thinks the 160 square feet is too small. He believes that 240 square feet would be more sufficient. **LaDon Trost made motion to amend the motion to 240 square feet. Seconded by John Schultz and motion carried following a voice vote resulting in all ayes.**

- c) Discussion and possible action on an Audit Engagement Letter with Wipfli, LLP for the Transit Section 5311 Annual Financial Report and Schedule of Operating Revenues and Income and Operating Expenses under Downstate Operating Assistance Grant as presented in conformity with the Illinois Department of Transportation Division of Public and Intermodal Transportation for the year ended June 30, 2023 at a cost of \$1,750 – **LaDon Trost made a motion to approve an Audit Engagement Letter with Wipfli, LLP for the Transit Section 5311 Annual Financial Report and Schedule of Operating Revenues and Income and Operating Expenses under Downstate Operating Assistance Grant as presented in conformity with the Illinois Department of Transportation Division of Public and Intermodal Transportation for the year ended June 30, 2023 at a cost of \$1,750. Seconded by Diane Gallagher and motion carried following a voice vote resulting in all ayes.**
- d) Discussion and possible action on an Audit Engagement Letter with Wipfli, LLP for professional services associated with the Jo Daviess County Circuit Clerk audit for the year ended November 30, 2023 at a cost not to exceed \$5,400 - This item has been postponed until the engagement letter is received.
- e) Discussion and possible action on an Audit Engagement Letter with Wipfli, LLP for professional services associated with the Jo Daviess County audit for the year ended November 30, 2023 at a cost of \$43,000 for the County audit, \$4,750 for the single audit, and \$4,750 for each additional major program – **LaDon Trost made a motion to approve an Audit Engagement Letter with Wipfli, LLP for professional services associated with the Jo Daviess County audit for the year ended November 30, 2023 at a cost of \$43,000 for the County audit, \$4,750 for the single audit, and \$4,750 for each additional major program. Seconded by John Schultz and motion passed following a voice vote resulting in all ayes.**
- f) FY2024 Jo Daviess County Budget Update – Toot updated the committee on the FY2024 Budget. The Budget Hearing is set to be held on November 21st.
- g) Discussion and possible action regarding any adjustments and/or revisions to FY2024 Jo Daviess County budgets – There were no adjustments or revisions.
- h) Discussion and possible action on FY2024 Jo Daviess County Financial Policies
 - i. FY2024 Prioritized Options for Reducing Expenses and/or Increasing Revenue – This item was postponed until the November meeting.

7. Staff Reports

- a) Chief County Assessment Office – Laura Edmonds, Chief County Assessment Officer, gave her monthly report. There were 70 Board of Review complaints which is much less than she anticipated.
- b) Treasurer's Office – Melisa Hammer, County Treasurer, gave her report that was included in the packet. Her office has been working on going through things, preparing for the move during the Courthouse renovation.
- c) Grants Administrator – Tammy Cahill, Grants Administrator, gave her report that was included in the packet. She gave an update on the grants she has been working on.
- d) County Administrator – Toot gave his financial update. As of 9/30/23, 83% of the fiscal year had elapsed. He also gave an update on the Ad-Hoc Courthouse Committee.

8. Citizens' comments – None.

9. Board Member Concerns – Diane Gallagher wanted surveys from the Comprehensive Plan to be completed.

The next Finance, Tax & Budgets Committee meeting will be on Thursday, November 30, 2023 at 6:00 p.m.

John Lang made a motion to adjourn at 6:56 pm. Seconded by Don Zillig and motion carried.