

COMMITTEE REPORT

COMMITTEE: Finance, Tax & Budgets
CHAIRPERSON: John Schultz, Chairman
DATE/TIME: November 17, 2022 at 5:00 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, Kathy Phillips and Scott Toot

1. **Call to Order** – John Schultz called the meeting to order at 5:00 pm.
2. **Roll Call** – A quorum was established.
3. **Approval of Minutes**
 - a) Minutes of the August 25, 2022 Finance, Tax & Budgets Committee Meeting
 - b) Minutes of the September 29, 2022 Finance, Tax & Budgets Committee Meeting – **John Lang made a motion to approve the minutes of the August 25, 2022 Finance, Tax & Budgets Committee Meeting and the minutes of the September 29, 2022 Finance, Tax & Budgets Committee Meeting. Seconded by Don Zillig and motion passed following a voice vote resulting in all ayes.**
4. **Citizens Comments** - None.
5. **Unfinished Business**
 - a) FY2021/FY2022 Strategic Goals and Plans – The committee did not review the FY2021/FY2022 strategic goals and plans at this time.
6. **New Business**
 - a) Discussion and possible action on a Resolution to Amend the FY2022 Jo Daviess County Tourism Promotion Fund (027) Budget – Scott Toot informed the committee that we have had more revenue than anticipated resulting in more than we have appropriated to pay out to GGMI. We did this once before and we will have to do it again. Tourism still continues to boom. **Steve McIntyre made a motion to move on to the County Board a Resolution to Amend the FY2022 Jo Daviess County Tourism Promotion Fund (027) Budget as presented. Seconded by Diane Gallagher and motion passed following a roll call vote resulting in all ayes.**
 - b) 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 Illinois Department of Transportation Division of Public and Intermodal Transportation for the year ended June 30, 2022 at a cost of \$1,750 – Scott Toot commented that this was on another agenda and he asked for a delay on it. He communicated concerns with the agreement with Matt Schueler from Wipfli and received a satisfactory reply. **John Lang 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 Illinois Department of Transportation Division of Public and Intermodal Transportation for the year ended June 30, 2022 at a cost of \$1,750. Seconded by Don Zillig and motion passed following a voice vote resulting in all ayes.

- c) 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, 2022 at a cost not to exceed \$5,250 – **Don Hill made a motion to approve 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, 2022 at a cost not to exceed \$5,250. Seconded by Steve McIntyre and motion passed 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 audit for the year ended November 30, 2022 at a cost of \$42,750 for the audit, \$4,650 for the single audit, \$4,650 for each additional major program, \$4,000 for the CYEFR and \$1,500 - \$3,500 for the implementation of GASB 87 if applicable – **John Schultz 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, 2022 at a cost of \$42,750 for the audit, \$4,650 for the single audit, \$4,650 for each additional major program, \$4,000 for the CYEFR and \$1,500 - \$3,500 for the implementation of GASB 87 if applicable. Seconded by John Lang and motion passed following a voice vote resulting in all ayes.**

7. Staff Reports

- a) Chief County Assessment Office – Laura Edmonds reviewed her report that was included in the informational packet.
- b) Treasurer's Office – Melisa Hammer reviewed her report that was included in the informational packet.
- c) Grants Administrator – Tammy Cahill reviewed her report that was included in the informational packet.
- d) County Administrator – Scott Toot handed out his report to the committee. He reported that they are working on the gutter project right now. It was supposed to have been done by November 1st. Toot has made it clear to them in an email that it must be done by the end of the fiscal year which is November 30th. The compensation plan study is ongoing. Toot included sales tax figures through July and the voucher date from September. It is up 6.5 percent over last year and the 1% sales tax is up 11.9 percent. Sales tax is still up. Galena went down 6.9 percent and some of the other towns went down as well. Overall the county revenue is up.

10. Citizens' comments – Laura Edmonds commented that Prairie Ridge did come to a final hearing. They are asking for a \$2 million decrease in assessed value. The Board of Review wanted Edmonds to reach out to this committee to see if you want this item put on the next committee meeting and then the County Board or straight to the County Board because they would like to hire an appraisal company to do an appraisal out there and also an expert for a financial analysis. We have it valued at \$9.8 million market value and that was due to an appraisal that we got right when they built it. That appraisal was good for three to four years. That appraisal has now run its course. The Board of Review wants to work with them, but they wanted Edmonds to see how to go about this. Consensus of the committee is to take it to Finance, Tax & Budgets Committee first.

11. Board Member Concerns – John Lang commented that he feels the people on the Zoning Board of Review should get the same per diem as County Board members.

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

Steve McIntyre made a motion to adjourn at 5:32 pm. Seconded by John Schultz and motion carried.