



Finance Committee

James Carius Community Room
Tuesday, April 22, 2025 – 4:28 p.m.

Committee Members Present: Chairman Mike Harris, Vice Chairman Max Schneider, Eric Schmidgall, Kim Joesting, Dave Mingus, Eric Stahl, Russ Crawford, Nancy Proehl, Joe Woodrow, Aaron Phillips

Committee Members Absent: Deene Milam

Others Attending: Mike Deluhery, County Administrator

MOTION **MOTION BY MEMBER STAHL, SECOND BY MEMBER WOODROW** to approve the minutes of the March 18, 2025 meeting

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

MOTION

MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER HOPKINS to recommend to Approve FY26 Budget Calendar

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

MOTION

F-25-15 **MOTION BY MEMBER SCHNEIDER, SECOND BY MEMBER SCHMIDGALL** to recommend to Approve FY26 Budget Parameters

Finance Director Mindy Darcy stated that the goal is to achieve a balanced operating budget for the general and special revenue funds. She stated that they are requesting that commodities and contractual expenses be kept in line with increased inflationary costs. She stated that expenses and supplies that are specifically tied to a department, for example, cell phone reimbursement, are now expensed from each department instead of facilities. She stated that elected officials and department heads will have a meeting with county administration and two finance committee members to discuss budget requests. She also stated that department requests for any new capital expenditures greater than \$5,000 should be submitted using a capital expenditure budget request form. She stated that it is requested that the property committee revise the multi-year Capital Improvement Plan. She stated that the HR committee will determine the general wage increase in the budget process. Lastly, she stated that the property tax levy will be budgeted at the amount allowed under PTELL.

Chairman Harris stated that if anyone has questions, contact Mindy Darcy or Mike Deluhery prior to the board meeting next week.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

MOTION

F-25-14

MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING to recommend to Approve the Increases in the Sheriff's Office Fees Per Cost Study

Administrator Mike Deluhery stated that it had been a long time since the Sheriff's Office fees had been increased. He stated that it had been since prior to 2013 that some of the fees were increased. He stated that with the increase, it would be roughly \$112,000 more in revenue.

On voice vote, **MOTION CARRIED**

Chairman Harris and Member Proehl voted nay

DISCUSSION: Assessment Tax Cycle

Supervisor of Assessments Nicole Jones provided a handout and provided a presentation of the assessment process. She stated that the biggest misconception is that her office raises taxes. She stated that her office assesses property as of the condition of the property as of January 1st. She stated that taxes are predominantly determined by the taxing bodies and the levies they enact.

She stated that the supervisor of assessment roles is to review the township assessor values, value preferential assessed properties such as wind, solar, wooded transition, conservation stewardship, and forestry plans, and apply equalization factors using the 3-year sales ratio study.

RECESS

Chairman Harris recessed the meeting at 5:00 p.m.

(transcribed by S. Gullette)