



Finance Committee (Budget)

James Carius Community Room

Tuesday, September 2, 2025 – 3:30 p.m.

Committee Members Present: Chairman Mike Harris, Eric Schmidgall, Kim Joesting, Russ Crawford, Nancy Proehl, Joe Woodrow, Deene Milam, Eric Stahl, Aaron Phillips

Committee Members Absent: Vice Chairman Max Schneider, Dave Mingus

Others Attending: Finance Director Mindy Darcy, Nick Graff, Jon Hopkins

Finance Director Mindy Darcy presented a budget overview and provided an update on the budget assumptions. She stated that new this year is the budget software, Questica. She stated that they created summary sheets to show total revenues, expenditures, fund balance & FTE numbers. She stated that the non-union wage increase is budgeted at 4%. She stated that they are recommending no increase to employees' medical insurance premiums. She also stated that they expect cost reductions due to Aetna network. Director Darcy stated that two bargaining unit contracts are under negotiation for FY26 wages. She stated that the deputies' contract expired on November 30, 2024, and the corrections officers' contract will expire on November 30, 2025.

Member Crawford questioned if we have a list of departments that were unable to make the perimeters. Director Darcy stated that she had not created that list, and to her knowledge, it had not been done in the past. Chairman Harris stated that this type of list had never been created since he joined the board. Member Proehl stated that she believes Member Crawford is referring to revisions that come out of each department after the budget meetings, if something comes up that exceeds their budget.

Finance Director Mindy Darcy provided an overview of the FY2026 Budget – All Funds Summary, General Fund Summary, Operating Surplus, Capital Improvement Plan Summary, and Inter-Funds Transfers.

Member Graff stated that we have historically underestimated consumption taxes, and he believes we are doing it again. Director Darcy stated that she budgets conservatively on both the revenue and expenditure side. She stated that she feels the amounts are conservatively realistic.

Finance Director Mindy Darcy stated that the adjusted project fund balance is \$24,966,168, which is 58.94%. She stated that they are required to have a fund balance of 33.3%.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL to open for review the FY26 General Fund.

Circuit Clerk budget reviewed.

Member Phillips requested an explanation regarding the FTE going from 20 to 21. Director Darcy stated that it is simply reallocating one of the employees who is currently being paid out of the fee fund to the general fund. Circuit Clerk Hobson stated that they have a vacancy that they are not intending to fill.

Jury Commission budget reviewed.

Member Stahl questioned the significant increase in software. Circuit Clerk Hobson stated that they have added a component that will allow them to avoid sending out jury summons, and this will be implemented by the software company.

State's Attorney budget reviewed.

Member Phillips questioned the reason for the significant difference between the estimated payroll costs and the budgeted payroll costs. Director Darcy stated that we have some unfilled positions and are waiting to be filled by an appropriate person.

State's Attorney Mike Holly stated that there is a typo in the budget book and noted that an additional \$40,000 is allocated for investigators, which needs to be adjusted down.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL to amend the State's Attorney Investigator line 100-110-5008 from \$146,965 to \$106,965

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Public Defender budget reviewed.

Courts budget reviewed.

Court Services budget reviewed.

Director of Court Services, John Horan, stated that he has the following revisions: Grants in Aid, line 100-131-4060 from \$1,350,807 to \$1,300,488 and Pre Trial, line 100-131-4062 from \$265,837 to \$86,065.27. He stated that these are projected revenues so they might be more or less. He stated that the state fiscal year starts July 1st.

MOTION MOTION BY MEMBER STAHL, SECOND BY MEMBER SCHMIDGALL to amend the Courts Services Grants in Aid line 100-131-4060 from \$1,350,807 to \$1,300,488 and Pre Trial line 100-131-4062 from \$265,837 to \$86,065.27

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Court Security budget reviewed.

Sheriff budget reviewed.

Director Darcy provided an overview of the transfers related to line 100-200 for medical insurance for retirees, IMRF, and Social Security. She stated that there is a transfer for line 100-201 for jail operations for retired correctional officer costs.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL to approve the four changes for the Sheriff's Department

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

EMA budget reviewed.

Director Darcy stated that there is a proposed adjustment to medical insurance line 100-220-5082. She stated that there was an error in the book and there is an increase of \$821.

MOTION MOTION BY MEMBER WOODROW, SECOND BY MEMBER PHILLIPS to approve adjustment to EMA - medical insurance line 100-220-5082 in the amount of \$821

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Coroner budget reviewed.

Community Development budget reviewed.

Member Phillips stated that the FTE has increased from 4.5 to 6 and requested an explanation. Director Darcy noted that there is an error in support staff and the total FTE26 should be 2. She stated that the two GIS employees used to be paid from the GIS fund but a few years ago, they moved those wages to this department.

Member Hopkins questioned the almost 3% decrease from last year in this budget. Director Darcy stated that it is primarily due to medical insurance from a vacant position.

County Board budget reviewed.

County Auditor budget reviewed.

County Clerk/Recorder budget reviewed.

Chairman Harris stated that in the last year, the County Clerk decided to give his employees a holiday off that was not in the contract, which cost the County approximately \$9,200. He stated that he also gives his employees birthdays off, which is not in the contract. He stated

that it cost the County a little over \$2,000. Chairman Harris stated that he would entertain a Motion to reduce a line item 100-602-5003 by the amount of \$12,710.55.

MOTION MOTION BY MEMBER PROEHL, SECOND BY MEMBER STAHL to approve a reduction in line item 100-602-5003 by the amount of \$12,710.55

Member Stahl questioned if there is a way to reprimand the individual instead of reducing his budget.

Member Crawford stated that in the past there has been a censure motion that passed the county board. He stated that a censure technically does nothing.

Member Proehl stated that we pay people to help us with negotiations with the unit contracts and we should oblige those contracts. She stated that we are a team and there are some people who want to do what they want to do. She is in support of this.

Member Stahl questioned if we know this is against the contract, is there a way to not pay the employees since they are taking days off that are not included in their contract.

State's Attorney Mike Holly stated that the co-employer is expected to honor the terms of the contract and if they do not, there are consequences that are suffered by the entire union or the employers as a whole.

Member Crawford stated that we do not have Team Tazewell anymore, and this has a negative impact on other areas.

Member Hopkins questioned if the personnel is paid from general fund for this department and Chairman Harris and Director Darcy confirmed that it is.

Member Graff questioned how taking funds from the Clerk's fund would help solve this issue.

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

County Recorder budget reviewed.

County Treasurer budget reviewed.

County Administration budget reviewed.

Finance Director Mindy Darcy stated that there are two transfers related to IMRF and Social Security. She stated that there is also an adjustment for a salary increase for the Sheriff's corrections officers in the amount of \$35,000.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER PROEHL to approve two transfers related to IMRF and Social Security and an adjustment for a salary increase for the Sheriff's corrections officers in the amount of \$35,000

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Information Technology budget reviewed.

Human Resources budget reviewed.

Finance budget reviewed.

Finance Director Mindy Darcy stated that there is something new in here. She stated that they are going with a payroll service provider to process payroll. There is a \$165,000 increase in the Professional fees line item.

Member Phillips questioned whether this would reduce payroll costs in the future, and Director Darcy stated that this would not necessarily reduce costs, as we would still need someone at the County to oversee payroll.

County Audit budget reviewed.

Farm budget reviewed.

Assessments budget reviewed.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW to approve an adjustment to bring the JS medical insurance costs into the insurance line for Supervisor of Assessment budget

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

Board of Review budget reviewed.

Building Administration budget reviewed.

Member Hopkins questioned the total FTE's increase and whether that amount will increase with the new building. Facilities Maintenance Director Mike Schone stated that the increase for FY26 is not just for the new building, it is to maintain what we already have.

General County Operations budget reviewed.

MOTION MOTION BY CHAIRMAN HARRIS to approve the General Fund as amended

On voice vote, **MOTION AS AMENDED CARRIED UNANIMOUSLY**

RECESS

Chairman Harris recessed the meeting at 5:18 p.m.

(transcribed by S. Gullette)