

Minutes approved 9.3.26



Finance Committee (Budget)

James Carius Community Room

Tuesday, September 8, 2026 – 3:30 p.m.

Committee Members Present: Chairman Mike Harris, Kim Joesting, Russ Crawford, Joe Woodrow, Deene Milam, Eric Stahl, Eugene Glueck

Committee Members Absent: Vice Chairman Max Schneider, Nancy Proehl, Dave Mingus, Eric Schmidgall

Others Attending: Administrator/Finance Director Mindy Darcy, Nick Graff, Tammy Rich-Stimson, Jon Hopkins

Administrator/Finance Director Mindy Darcy presented a budget overview and provided an update on the budget assumptions. She thanked Kelly Johnigk, Sade Turner, and the department heads for their assistance with the budget. She provided the committee with a list of amendments for several departments and advised that they would be addressed when each department's budget is discussed.

Administrator/Finance Director Darcy discussed the FY27 budget assumptions. She stated the County is assuming a 4% increase for non-union wages. She stated that this was discussed during Human Resources committee. She stated that the IMRF rate went down from 8.266% for FY26 to 7.58% for FY27. She stated that medical insurance premiums will be increasing in FY27.

Member Stahl questioned the 20% increase in medical insurance reflected in some areas. Administrator/Finance Director Darcy explained that the budget includes full benefits for each vacant position and also employees can make changes each year and they budget off what they know in the current year.

Member Hopkins questioned the decreases in some departments. Administrator/Finance Director Darcy explained that, similar to the increases, the decreases may be attributed to vacant positions that could be filled.

Administrator/Finance Director Darcy stated that there are three bargaining unit contracts that will be considered for FY27 wages. She stated they have the correction officers, control room operators, and highway teamsters. She stated that there is a \$500,000 allowance for the CBIZ salary study should that move forward. She stated that this was put in last year with the committee's approval.

Member Milam requested an explanation of CBIZ. Administrator/Finance Director Darcy stated that CBIZ is a company the County hired in 2025 to review the salaries currently being paid to employees.

Administrator/Finance Director Darcy stated that the property tax levy is based on the amount allowed under PTEL. She stated that would be further discussed at the tentative budget meeting on October 5, 2026.

Administrator/Finance Director Darcy stated that departments submitted their request to the finance department using Questica. She stated that the finance department met with all department heads, along with one of the members of the finance committee, to talk through the budget. She stated that they continue to review and analyze and make changes to the budget.

Administrator/Finance Director Darcy provided an overview of the FY27 Budget – All Funds Summary, General Fund Summary, Operating Surplus, Capital Improvement Plan Summary, and Inter-Funds Transfers.

Member Milam requested that the presentation slides be provided to the committee members.

Member Graff questioned the Capital Improvement Plan for the Justice Center Annex, noting that there is no amount budgeted for FY28. He asked if this meant the building is expected to be paid off by that time. Administrator/Finance Director Darcy stated that this is correct.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER STAHL to open for review and approval the FY27 General Fund as will be amended.

Circuit Clerk budget reviewed.

Member Hopkins questioned the decrease in revenues and charges for services and requested an explanation. Circuit Clerk Linc Hobson stated that the decrease is occurring across the board and that there is nothing that can be done to prevent it.

Jury Commission budget reviewed.

State's Attorney budget reviewed.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW to amend the State's Attorney Medical Insurance line 100-110-5082 from \$452,898 to \$430,340

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

Public Defender budget reviewed.

Member Stahl questioned the software license subscription amount. Administrator/Finance Director Darcy stated that the amount is for software licenses for Axon and digital discovery services being added in FY27.

Courts budget reviewed.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER STAHL to amend the Courts Registration Fees line 100-130-5400 from \$9,250 to \$15,250 and Travel line 100-130-5410 from \$9,000 to \$15,000

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

Courts Services budget reviewed.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER GLUECK to amend the Court Services Grants in Aid line 100-131-4060 from \$1,406,804 to \$1,353,827

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

Court Security budget reviewed.

Member Stahl questioned the removal of bailiffs from the FTEs and asked whether this represented a different level of position. Sheriff Lower stated that four positions were moved back to the Sheriff's budget. He explained that there is a separate Court Security Division, so the director position was removed from the bailiff positions and placed within Court Security.

Sheriff budget reviewed.

EMA budget reviewed.

Coroner budget reviewed.

Community Development budget reviewed.

Member Stahl questioned the increase in filing fees. Community Development Administrator Jaclynn Workman stated that the filing fees are associated with special-use amendment requests. Member Stahl noted that the FY27 estimate is \$250,000, while the current actual revenue is \$14,000. Administrator Workman explained that the higher estimate is based on proposed projects that have not yet been filed. She added that the department received a check for \$125,000 the prior week.

County Board budget reviewed.

County Auditor budget reviewed.

County Clerk/Recorder budget reviewed.

MOTION MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING to amend the County Clerk's Office Equipment Maint. line 100-602-5323 from \$2,500 to \$7,500 and Office Equipment line 100-602-5541 from \$9,000 to \$0

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

MOTION **MOTION BY CHAIRMAN HARRIS, SECOND BY MEMBER CRAWFORD** for discussion purposes. Chairman Harris proposed amending the County Clerk's budgets for Personnel, Commodities, and Contractual. He stated that for Personnel, he proposes moving one FTE at the salary of \$74,167. He stated that for Commodities he proposes reducing \$35,000, which equals the supplies purchased through the year, and reducing \$11,179 for the cost of awards, buttons, and stickers with a total reduction to Commodities of \$46,179. He stated that for Contractual, he proposes reducing \$83,700 to purchase a system to do agendas.

Chairman Harris stated that for Personnel, he proposes moving the print shop to the Finance Department.

Chairman Harris stated that the total amendments total \$204,046.

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

Member Stahl stated that he recommends the agenda software; however, he is comfortable removing it at this time to reduce costs.

Member Graff questioned the personnel change and if this would just be moving from one budget to another. Chairman Harris stated that is correct.

County Treasurer budget reviewed.

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER WOODROW** to amend the Treasurer Part-Time line 100-605-5005 from \$10,649 to \$0

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

County Administration budget reviewed.

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER JOESTING** to amend the Administration Contingency line 100-610-9999 from \$2,249,342 to \$2,252,870

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

Member Hopkins questioned whether the postage and shipping expenses were related to mail-in ballots. Administrator/Finance Director Darcy stated that all postage expenses for items mailed by the County are charged to the General Fund.

Information Technology budget reviewed.

Human Resources budget reviewed.

Member Hopkins questioned what employee education assistance covers. Administrator/ Finance Director Darcy stated that the County offers tuition and book reimbursement.

Finance budget reviewed.

MOTION **MOTION BY MEMBER STAHL, SECOND BY MEMBER MILAM** to amend the Finance budget by \$109,167 to move the FTE and expenses from supplies

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

County Audit budget reviewed.

Farm budget reviewed.

Assessments budget reviewed.

Board of Review budget reviewed.

Building Administration budget reviewed.

General County Operations budget reviewed.

Chairman Harris stated that the revised contingency budget amount will be provided at the next meeting.

On a voice vote, the General Fund was approved as amended. **MOTION CARRIED UNANIMOUSLY.**

RECESS

Chairman Harris recessed the meeting at 4:29 p.m.

(transcribed by S. Gullette)