

JO DAVIESS COUNTY
COUNTY BOARD
BUDGET WORKSHOP
MEETING MINUTES
SEPTEMBER 30, 2025

I. Call to Order

Jo Daviess County Chairperson LaDon Trost called the meeting to order at 5:30 PM on Tuesday, September 30, 2025 in the Jo Daviess County Board Room, Jo Daviess County Administrative Offices in Galena, Illinois.

II. Roll Call

Roll Call was answered as follows: Present – Dianne Allendorf, Jacob Ambrosia, Peggy Bastian, Daisha Boehm, John Creighton, Michael Dittmar, Steve Endress, Diane Gallagher, Lynn Gallagher, Joseph Heitkamp, Michael Holt, John Lang, Logan Noe, John Schultz, LaDon Trost. Present: 15. Absent – John Grizzoffi, Robert Heuerman. Absent: 2.

III. Pledge of Allegiance

The Pledge of Allegiance was led by Chairperson Trost.

IV. Citizens' Comments

Trisha Wollam, 8198 Creek Crossing, Galena, IL spoke to the board about how the cost of everything has gone up and the County needs to tighten their belt

In accordance with Section 1-5-22 of the Jo Daviess County Code of Ordinances, members of the public may speak during the designated public comment period. Speakers must state their name and address for the record and limit comments to three (3) minutes. Remarks must be respectful, relevant to County business, and directed to the Board as a whole. Questions must go through the presiding officer. It is the policy of the County Board to not allow public comment on those agenda items coming to the board from a public hearing where sworn testimony was taken. Those wishing to comment on these items should attend and speak at the public hearings.

V. Unfinished Business

There was no unfinished business brought before the board at this time.

VI. New Business

A. FINANCE:

Discussion and possible action to approve a First Time Homebuyer Loan application for Ernesto Beliz, Scales Mound in the amount of \$14,000.00 for a term of ten years (*NOT a recommendation of the Finance, Tax, & Budgets Committee*)

A motion to approve a First Time Homebuyer Loan application for Ernesto Beliz, Scales Mound in the amount of \$14,000.00 for a term of ten years was made by John Schultz and seconded by Michael Dittmar. The motion carried by voice vote.

VII. FY2026 Budget Workshop

A. Summary Review of the FY2026 Jo Daviess County Budget process and procedure

County Administrator Angela Kaiser presented a summary review of the FY2026 budget process and procedures.

- B. Consideration and possible action to amend the 2025 payable 2026 Tax Levy based on the most current estimated assessed value:

- General Corporate Fund \$3,935,295.97
- County Highway Fund \$1,324,151.30
- Federal Aid Matching Fund \$370,645.21
- County Aid to Bridges Fund \$371,666.90
- Public Health Fund \$347,827.54
- IMRF Fund \$561,169.42
- Social Security Tax Fund \$463,706.16
- Extension Education Fund \$82,983.66
- Insurance Fund \$536,343.56
- Mental Health Fund \$355,887.51
- SSA #1 Fund \$337,127.62
- SSA #6 Fund \$660,320.62
- SSA #7 Fund \$483,822.26

A motion to amend the 2025 payable 2026 Tax Levy based on the most current estimated assessed value was made by Lynn Gallagher and seconded by Dianne Allendorf:

- General Corporate Fund \$3,935,295.97
- County Highway Fund \$1,324,151.30
- Federal Aid Matching Fund \$370,645.21
- County Aid to Bridges Fund \$371,666.90
- Public Health Fund \$347,827.54
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- Mental Health Fund \$355,887.51
- SSA #1 Fund \$337,127.62
- SSA #6 Fund \$660,320.62
- SSA #7 Fund \$483,822.26

The motion carried by voice vote.

- C. Consideration and possible action to approve the FY2026 Round 2 General Fund Revenues estimated total of \$11,138,577.73

A motion to approve the FY2026 Round 2 General Fund Revenues estimated total of \$11,138,577.73 was made by LaDon Trost and seconded by John Schultz.

The motion carried by voice vote.

- D. Consideration and possible action to approve the FY2026 General Fund Target Amounts as amended and presented

A motion to approve the FY2026 General Fund Target Amounts as amended and presented was made by LaDon Trost and seconded by John Schultz.

The motion carried by voice vote.

- E. Discussion and possible action to approve a mandatory expense adjustment to the following Special Fund budget, and the associated fund description and move it forward to the FY2026 Jo Daviess County comprehensive budget document:

- 007 – ETSB/911 Emergency Services Fund, recurring increase of \$4,350 for ArcPro GIS software; the original budget expense was \$3,300

A motion to approve a mandatory expense adjustment to the following Special Fund budget, and the associated fund description and move it forward to the FY2026 Jo Daviess County comprehensive budget document was made by Dianne Allendorf and seconded by John Schultz:

- 007 – ETSB/911 Emergency Services Fund, recurring increase of \$4,350 for ArcPro GIS software; the original budget expense was \$3,300

The motion carried by voice vote.

- F. Discussion and possible action to approve a mandatory expense adjustment to the following Special Fund budget, and the associated fund description and move it forward to the FY2026 Jo Daviess County comprehensive budget document:

- 019 – Sheriff DUI Fund, decrease of \$20,000 overall based on current fund balance

A motion to approve a mandatory expense adjustment to the following Special Fund budget, and the associated fund description and move it forward to the FY2026 Jo Daviess County comprehensive budget document was made by Dianne Allendorf and seconded by John Schultz:

- 019 – Sheriff DUI Fund, decrease of \$20,000 overall based on current fund balance

The motion carried by voice vote.

- G. Consideration and possible action to approve the following Special Fund Budgets and the associated fund descriptions and forward them to the FY2026 Jo Daviess County comprehensive budget document:

- 002 – County Highway Fund, including minimum year-end fund balance policy amount of \$1,104,366
- 003 – Public Health Fund, including minimum year-end fund balance policy amount of \$435,691
- 005 – Public Health Emergency Preparedness Fund
- 006 – County Motor Fuel Tax Fund
- 008 – County Federal Aid Matching Fund
- 009 – Sheriff's Forfeiture Fund
- 011 – County Aid to Bridges Fund
- 014 – Mental Health Fund

- 017 – Insurance Fund, including the minimum year-end fund balance policy amount of \$667,789
- 018 – Economic Development Investment Fund
- 020 – Animal Control Fund
- 023 – Extension Education Fund
- 027 – Tourism Promotion Fund, including minimum year-end fund balance policy amount of \$442,000
- 028 – Recorder Automation Fund
- 029 – Circuit Clerk Automation Fund
- 030 – County Clerk Automation Fund
- 031 – Circuit Clerk Operations & Administration Fund
- 032 – Tourism Capital Development Fund
- 033 – Probation Services Fund
- 038 – Sheriff’s Vehicle Fund
- 039 – Court Document Storage Fund
- 043 – Special Service Area #1 Fund
- 046 – Public Health Catastrophic Emergency Fund
- 047 – Tax Sale Automation Fund
- 048 – General Capital Equipment Replacement Fund
- 049 – Election Equipment Fund
- 051 – State’s Attorney Drug Forfeiture Fund
- 052 – Maintenance/Child Support Fund
- 053 – Probation EMHD Fund
- 055 – Public Health Capital Investment Fund
- 058 – GIS Automation Fund, including minimum year-end fund balance policy amount of \$52,084
- 059 – Highway Capital Investment Fund
- 064 – GIS Capital Equipment & Investment Fund
- 065 – Treasurer Sale in Error Fund
- 066 – Emergency Services Communications Fund
- 069 – County Jail Medical Costs Fund
- 070 – Coroner’s Equipment & Operations Fund
- 071 – Jo Daviess County Transit Fund, as revised on September 22, 2025, including minimum year-end fund balance policy amount of \$716,812
- 072 – All Hazard Mitigation Fund
- 074 – State’s Attorney Records Automation Fund
- 075 – ETSB Capital Equipment & Investment Fund
- 076 – Special Service Area #6 Fund
- 077 – Circuit Clerk Electronic Citation Fund
- 078 – Law Library Fund
- 079 – Juvenile Justice Fund
- 080 – County Pet Population Fund
- 082 – State’s Attorney Drug Addiction Fund
- 083 – Veterans Assistance Program Fund
- 084 – Public Defender Records Automation Fund
- 085 – Special Service Area #7 Fund
- 086 – American Rescue Plan Fund

- 087 – Transportation Safety Highway Hire Back Fund
- 088 – Courthouse Renovation Fund
- 089 – Courthouse Bond Payment Fund
- 090 – Illinois Supreme Court Public Defender Fund
- 091 – Stipend Clearing Fund
- 093 – Transit Capital Investment Fund
- 104 – Work Release Fund
- 106 – Marriage Fund
- 112 – Inmate Commissary Fund
- 113 – Sheriff's Kids First Fund
- 115 – Probation Conference Fund

A motion to approve the following Special Fund Budgets and the associated fund descriptions and forward them to the FY2026 Jo Daviess County comprehensive budget document was made by Lynn Gallagher and seconded by John Lang:

- 002 – County Highway Fund, including minimum year-end fund balance policy amount of \$1,104,366
- 003 – Public Health Fund, including minimum year-end fund balance policy amount of \$435,691
- 005 – Public Health Emergency Preparedness Fund
- 006 – County Motor Fuel Tax Fund
- 008 – County Federal Aid Matching Fund
- 009 – Sheriff's Forfeiture Fund
- 011 – County Aid to Bridges Fund
- 014 – Mental Health Fund
- 017 – Insurance Fund, including the minimum year-end fund balance policy amount of \$667,789
- 018 – Economic Development Investment Fund
- 020 – Animal Control Fund
- 023 – Extension Education Fund
- 027 – Tourism Promotion Fund, including minimum year-end fund balance policy amount of \$442,000
- 028 – Recorder Automation Fund
- 029 – Circuit Clerk Automation Fund
- 030 – County Clerk Automation Fund
- 031 – Circuit Clerk Operations & Administration Fund
- 032 – Tourism Capital Development Fund
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- 038 – Sheriff's Vehicle Fund
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- 043 – Special Service Area #1 Fund
- 046 – Public Health Catastrophic Emergency Fund
- 047 – Tax Sale Automation Fund
- 048 – General Capital Equipment Replacement Fund
- 049 – Election Equipment Fund
- 051 – State's Attorney Drug Forfeiture Fund
- 052 – Maintenance/Child Support Fund
- 053 – Probation EMHD Fund
- 055 – Public Health Capital Investment Fund
- 058 – GIS Automation Fund, including minimum year-end fund balance policy amount of \$52,084

- 059 – Highway Capital Investment Fund
- 064 – GIS Capital Equipment & Investment Fund
- 065 – Treasurer Sale in Error Fund
- 066 – Emergency Services Communications Fund
- 069 – County Jail Medical Costs Fund
- 070 – Coroner’s Equipment & Operations Fund
- 071 – Jo Daviess County Transit Fund, as revised on September 22, 2025, including minimum year-end fund balance policy amount of \$716,812
- 072 – All Hazard Mitigation Fund
- 074 – State’s Attorney Records Automation Fund
- 075 – ETSB Capital Equipment & Investment Fund
- 076 – Special Service Area #6 Fund
- 077 – Circuit Clerk Electronic Citation Fund
- 078 – Law Library Fund
- 079 – Juvenile Justice Fund
- 080 – County Pet Population Fund
- 082 – State’s Attorney Drug Addiction Fund
- 083 – Veterans Assistance Program Fund
- 084 – Public Defender Records Automation Fund
- 085 – Special Service Area #7 Fund
- 086 – American Rescue Plan Fund
- 087 – Transportation Safety Highway Hire Back Fund
- 088 – Courthouse Renovation Fund
- 089 – Courthouse Bond Payment Fund
- 090 – Illinois Supreme Court Public Defender Fund
- 091 – Stipend Clearing Fund
- 093 – Transit Capital Investment Fund
- 104 – Work Release Fund
- 106 – Marriage Fund
- 112 – Inmate Commissary Fund
- 113 – Sheriff’s Kids First Fund
- 115 – Probation Conference Fund

The motion carried by voice vote.

- H. Discussion and possible action to approve any new necessary expense requests to increase/decrease FY2026 Budgets

There were no new necessary expense requests to increase/decrease FY2026 Budgets at this time.

- I. Review any new unfunded requests and possible action to move them forward to the FY2026 Unfunded Request List

There were no new unfunded requests to move forward to the FY2026 Unfunded Request List at this time.

- J. Review only: Unfunded Request List

There were no new Unfunded Requests to review at this time.

A motion to allow a County Board Member to submit a request to include an item on the unfunded list

outside the committee review process was made by John Schultz and seconded by John Lang.

After discussion was held, Schultz withdrew his motion.

A motion to allow a County Board Member to submit a request to include an item on the unfunded list outside the committee review process was made by Michael Dittmar and seconded by Jacob Ambrosia. The motion failed by roll call vote. Ayes – Jacob Ambrosia, Peggy Bastian, Daisha Boehm, John Creighton, Michael Dittmar, Steve Endress, Logan Noe. Ayes: 7. Nays – Dianne Allendorf, Diane Gallagher, Lynn Gallagher, Joseph Heitkamp, Michael Holt, John Lang, John Schultz, LaDon Trost Nays: 8. Absent – John Grizzoffi, Robert Heuerman. Absent: 2.

K. The following Special Fund budgets will be held over to the October 7, 2025 Budget Workshop meeting:

- 012 – Social Security Fund
- 013 – Illinois Municipal Retirement Fund
- 016 – Contingency Fund
- 042 – General Capital Investment Fund

VIII. Board Member Concerns

John Schultz addressed the comments made during citizens' comments and stated he hopes they look at their bill and see how little goes to the County and looks to the other taxing bodies that make up a big chunk of their taxes.

John Creighton had concerns about money being removed from tourism, as he believes it is now under the minimum fund balance policy amount. County Administrator Angela Kaiser commented that \$300,000 of the \$442,000 is on a CD in the Tourism Capital Investment Fund and is not in Fund 027, where the minimum year-end fund balance policy lies. Creighton questioned whose authority this was done on. Kaiser replied that the County Treasurer is in charge of all the investments. Creighton asked if this would bring us in violation of the fund balance policy. Kaiser replied that it's a suggestion but it doesn't follow the contract that we signed. The money is still there, it's just being booked in a different fund. Creighton asked if the CD's could be credited to the account. Kaiser will talk to the Treasurer.

Michael Dittmar wanted clarification that the budget was reduced by 10.9%. Dittmar gave "hats off" to Kaiser and the department heads on reducing the budget that much.

Daisha Boehm stated she has received numerous calls about the increase in property taxes. Boehm thinks it's not fair to homeowners who try to beautify their home but yet we don't penalize those who don't upgrade or upkeep their home. There were also concerns about taxing of storage containers and wants to know how this is decided. Boehm would like clarification on how or why these are being taxed when it was voted down. Kaiser clarified it was more of a courtesy to the board about what can be done but would talk to the Assessor directly and get a response on this.

IX. Citizens' Comments

Trisha Wollam, 8198 Creek Crossing, Galena, IL thanked board members who acknowledged her prior comments.

X. Adjourn

A motion to adjourn was made John Schultz and seconded by John Lang.
The motion carried by voice vote.

Chairperson Trost adjourned the budget workshop meeting at 6:32 p.m. until 5:30 p.m. Tuesday, October 7, 2025 at the Jo Daviess County Board Room, Jo Daviess County Administrative Offices in Galena, Illinois.

A handwritten signature in cursive script, reading "Dana Timmerman", written in black ink. The signature is positioned above a horizontal line.

Dana Timmerman, County Clerk