JO DAVIESS COUNTY
FINANCE, TAX, & BUDGETS COMMITTEE
MEETING MINUTES
MAY 28, 2026

I. Call to Order

Committee Chairperson Schultz called the meeting to order at 6:00 PM on Thursday, May 28, 2026 in the Jo Daviess County Board Room, Jo Daviess County Courthouse in Galena, Illinois.

II. Roll Call

Roll Call was answered as follows: Present – John Creighton, Michael Dittmar, Diane Gallagher, Michael Holt, John Lang, John Schultz, LaDon Trost. Present: 7. Present electronically: 0. Absent: 0.

III. Approval of Minutes

A motion to approve the minutes of the April 30, 2026, Finance, Tax, & Budgets Committee meeting was made by Diane Gallagher and seconded by John Lang. The motion carried by voice vote.

IV. Citizens' Comments

There were no citizens' comments.

V. Unfinished Business

FY2025/FY2027 Strategic Goals were not reviewed.

VI. New Business

Update on the FY2025 Annual Report: The County Administrator explained that the audit had been completed and was “a clean audit,” with auditors offering multiple compliments on the County’s preparation and documentation. The only delay had been the OPEB actuarial report, which required correction after the actuary initially misunderstood employee eligibility parameters. Once corrected, the County’s liability decreased significantly. The final audit will be ready for presentation at the next meeting.

The Committee reviewed the FY2026–FY2031 Capital Improvement Plan (CIP). The County Administrator explained that the County had not updated its CIP since 2017, which had hindered grant-seeking and long-term planning. Department heads were asked to update prior entries and add projected needs for the next five years. She emphasized that unrestricted general fund balances had accumulated partly because capital needs were not being systematically planned or funded. The Committee reviewed major items, including regular building maintenance, parking lot improvements, equipment needs, and extensive infrastructure needs. The GIS/IT Director provided detailed testimony regarding escalating technology costs. He reported that server replacement estimates had risen from $56,000 to over $100,000 due to global supply constraints and the AI-driven surge in demand for memory and storage components. He also described a ten-fold increase in VMware licensing costs following Broadcom’s acquisition of the company, noting that small governments were disproportionately affected. He stated that cloud migration was not cost-effective, estimating that Google Cloud would cost at least $736,000 over five years, with AWS and Azure exceeding $1 million.

He also warned of renewed supply chain delays for hardware such as wireless access points. The Committee then reviewed the Health Department section of the CIP. Members discussed the department's ongoing reliance on well water and Culligan service, noting that the building had never been connected to city water due to cost and uncertainty about the facility's long-term use. The Committee also reviewed the Highway Department section, which included 16 bridges in deteriorating condition. The County Administrator relayed the Highway Engineer's warning that several bridges, including Massbach Road bridge and the Blackjack (Storage Shed) bridge, were at risk of imminent closure if repairs and/or replacement were not completed. Members discussed the long-term underfunding of highway capital needs and the historical diversion of 1% sales tax revenue away from the highway fund, resulting in insufficient reserves to meet minimum fund balance requirements. The Committee also reviewed the Sheriff's Office capital plan, which included facility updates, a padded cell installation, electrical upgrades, and a future public safety building addition. The Sheriff's Office also projected future replacement of ruggedized deputy laptops, with IT confirming that the estimate was likely low given current market conditions. The Treasurer's Office presented its capital needs, including digitizing real estate tax books and copier replacement. Transit capital items were included for transparency but are expected to be fully grant-funded. **A motion to recommend the FY2026-FY2031 Capital Improvement Plan was made by John Schultz and seconded by John Lang. The motion carried by voice vote.**

The Committee reviewed the FY2027 Budget Preparation Calendar and Joint Committee Review Meeting Schedule. It was noted that the schedule had been streamlined last year by removing one budget workshop and adjusting timelines to reduce redundancy. **A motion to adopt the FY2027 JDC Budget Preparation Calendar and Joint Committee Review Meeting Schedule was made by Diane Gallagher and seconded by Michael Dittmar. The motion carried by voice vote.**

VII. Reports

Assessments: A written report was provided and Laura Edmonds was available to answer questions.

Grants Administrator: A written report was provided and Tammy Cahill was available to answer questions. She reported on multiple grant applications, including the watershed planning grant, confirming that the County had been placed on the list for planning-phase funding, and the SS4A roundabout grant application submitted jointly with Blackhawk Hills and the Highway Department. She also reported that the Hazard Mitigation Plan update had exceeded its in-kind match requirements due to strong attendance at public meetings.

Treasurer: Melisa Hammer reported delays in tax bill printing due to data-formatting issues with a new vendor, resulting in adjusted due dates of June 8 and September 8. As of the meeting, 23.5% of property taxes had been collected. She also noted significant mail delays and a high volume of returned bills. Members discussed payment patterns, online payment adoption, and the lack of East Dubuque banks participating in tax collection. The Treasurer also noted pending legislation affecting tax sale overages and ongoing litigation involving a delinquent hotel property in Stockton.

Financial Reports: Members reviewed the monthly financial statements. Cannabis tax revenue remains steady and consistent with prior year trends.

VIII. Citizens' Comments

Jodi Einsweiler, Galena, introduced herself and announced her intention to run for County Treasurer upon the current Treasurer's retirement, providing a summary of her background and experience, which includes her current position as Deputy Treasurer.

IX. Committee Member Concerns

Members discussed the importance of infrastructure investment and the need for public education on the property tax cycle.

X. Adjourn

A motion to adjourn was made at 7:40 PM by John Lang and seconded by Diane Gallagher. Motion carried by voice vote.

Next committee meeting Thursday, June 25, 2026 at 6:00 p.m.