JO DAVIESS COUNTY
FINANCE, TAX, & BUDGETS COMMITTEE
MEETING MINUTES
JULY 30, 2026

I. Call to Order

Committee Chairperson Schultz called the meeting to order at 6:00 PM on Thursday, July 30, 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. Also present electronically — Daisha Boehm, Jacob Ambrosia.

III. Approval of Minutes

A motion to approve the minutes of the June 25, 2026, Finance, Tax, & Budgets Committee meeting was made by John Lang and seconded by Diane Gallagher. The motion carried by voice vote.

IV. Citizens' Comments

There were no citizens' comments.

V. Unfinished Business

FY2025/FY2027 Strategic Goals were reviewed. The committee agreed that Item 3. Commit funding for the Blackjack to Hwy 20 road project should be marked *"Closed".*

Review and possible action on the Jo Daviess County Capital Improvement Plan: Staff presented updated CIP information, including revised GIS/IT project numbers and bridge/road project estimates. The projected FY2027 capital expense is $4,749,900, with the majority attributed to bridges and roads. Members discussed federal funding uncertainties, inspection findings, and long-term bridge replacement costs.

VI. New Business

The committee reviewed a comprehensive overhaul of the Grants Administrative Oversight Policy. Staff explained updates to roles, delegation thresholds, and the grant request approval form. **A motion to recommend amending the P2021-9 Grants Administrative Oversight Policy was made by John Schultz and seconded by John Lang. The motion carried by voice vote.**

Members discussed the GAOC's historical role and noted that grant administration functions have transitioned to the Grants Administrator. **A motion to recommend a Resolution to Dissolve the Grant Administration Oversight Committee was made by John Lang and seconded by Diane Gallagher. The motion carried by voice vote.**

Staff presented policy updates, adding capitalization worksheets and centralizing capital asset inventory duties in the County Administrator's Office. **A motion to recommend amending the P2026-9 Fixed Asset Management Policy was made by John Creighton and seconded by Michael Holt. The motion carried by voice vote.**

The committee reviewed a request to purchase a replacement squad using the Contingency Fund

(016), to be reimbursed in FY2027 from the Sheriff Vehicle Fund (038). Insurance proceeds totaled $25,475 toward a $33,000 used vehicle. Members discussed upfitting costs and insurance coverage. It was noted the fund 016 revenue line needed to be inserted before the board presentation. **A motion to recommend a Resolution to Authorize Purchase of a Replacement Sheriff's Squad Vehicle from the Contingency Fund (016) to be Reimbursed in FY2027 from the Sheriff Vehicle Fund (038) was made by Michael Dittmar and seconded by Diane Gallagher. The motion carried by voice vote.**

VII. Reports

Assessments: A written report was provided. CCAO Laura Edmonds reported completion of the quadrennial, ongoing factor reviews, forestry and conservation work, and farmland lease updates. She noted Apple River Thompson's payment was received and discussed workload impacts from the district's lack of an assessor.

Grants Administrator: A written report was provided. Grants Administrator Tammy Cahill reported submission of FY25 CYFR in the GATA portal, review of FY27 grant awards, and preparation for department-head training on the proposed grant policy update. She also discussed anticipated federal OMB rule changes and potential impacts on grant funding reliability.

Treasurer: A written report was provided. County Treasurer Melisa Hammer was asked about her handling of the first tax distribution, noting that her office had previously communicated a two-week timeline but later informed taxing bodies she was not ready to issue payments. Members emphasized that the delay created difficulties for school districts preparing year-end financial reports and expressed concern that the Treasurer had not provided advance notice or implemented contingency measures when printing issues arose. Committee members stated that clearer communication and established backup procedures are necessary to prevent similar disruptions in future cycles. While no formal action was taken, the discussion served as a public clarification of expectations for timely distribution and proactive notification of any operational delays.

Financial Reports: June 2026 reports were provided.

VIII. Citizens' Comments

There were no citizens' comments.

IX. Committee Member Concerns

Committee members reiterated concerns about the Treasurer's delayed first tax distribution, noting that taxing bodies, especially school districts, received mixed messages about when payments would be issued. They emphasized the need for clearer communication and reliable contingency procedures to prevent similar disruptions in future cycles.

X. Adjourn

A motion to adjourn was made at 6:59 PM by John Lang and seconded by LaDon Trost. Motion carried by voice vote.

Next committee meeting: Thursday, August 27, 2026 at 6:00 p.m.