



Finance Committee Meeting Minutes

Lee County, Illinois

Thursday, April 17, 2025, 9:00 AM

Old Lee County Courthouse, Third Floor Boardroom, 112 E Second St, Dixon, IL 61021

*This meeting can be viewed in its entirety on YouTube using the web address below
https://www.youtube.com/watch?v=q_zbh3NqEgM&t*

I. Call to Order

Meeting was called to order at 9:00 a.m., by Chair Jim Schielein.

II. Committee Member Roll Call: Chair Jim Schielein, Vice Chair Tim Bivins, Tom Kitson, Mike Book, Nancy Naylor, Jennifer Dallas

Jim Schielein, Tim Bivins, Tom Kitson, and Nancy Naylor all attended in person. Mike Book and Jennifer Dallas were absent.

Also present: Dean Freil, Keane Hudson, and Mike Koppien (Board Members), Charley Boonstra (State's Attorney), Jeremy Englund (Administrator), Amy Johnson (Circuit Clerk), Sara Leisner (ARPA Grant Coordinator), Reid Mitchell (Financial Director), Patty Rudolphi (Grant Fiscal Coordinator), Paul Rudolphi (Treasurer), and Becky Brenner (Board Secretary) all attended in person.

Highlights from discussion during attendance:

- Paul Rudolphi reported the following items from the Treasurer's Office:
 - A part-time employee had been hired.
 - Another employee was on maternity leave.
 - Property tax bills were anticipated to be mailed out in May prior to the next Finance Committee Meeting.
 - The County received a clean audit with minor best practices recommendations relating to the handling of agency-type bank accounts. In particular accounts held by elected officials that are recorded annually at year-end rather than monthly. Wipfli suggested a more frequent (monthly) recording of the activities.
 - Jim Schielein thanked Reid Mitchell for saving the County money by taking on the tasks that Wipfli would have normally done in the past. This included writing financial statements, making entries, tracking fixed assets, and performing GL commissary compliance testing.

The committee engaged in a lengthy discussion regarding the AIC Grant funding denial:

- Amy Johnson reported that the request for funding for a new case management system was denied. However, approximately \$29,000 was approved for the replacement of computers and an upgrade to the courts panic alarm system. She contacted the AIC (Administrative Office of the Illinois Courts) for more specific reasons for the denial. AIC cited a lengthy audit process and the need to prioritize requests from all 102 counties in the state.

They also considered the technical feasibility of completing projects within the state's fiscal year (ending June 30th). Another county was also denied funding for a new case management system. Amy will be meeting with the other offices that will be using the new software and members of the County Board to discuss how the project will be funded. A start date for the new software project is uncertain due to ongoing legal amendments to the contract with Tyler Technologies. Amy also explained that a recommendation was made to the parties involved to consider hiring retiring Assistant State's Attorney Brian Brim as the project manager for the technology upgrade. Other counties have emphasized the importance of a project manager for meeting timelines.

- Jim Schielein acknowledged that the grant denial presented challenges going forward in the capital budget. The timing of the project will need to be taken into consideration with respect to the current budget.

III. Public Visitors

No members of the public were in attendance.

IV. Approval of Minutes from Previous Meeting(s)

A. *Finance Committee Meeting (March 13, 2025)*

Motion to approve the minutes from the March 13, 2025, Finance Committee Meeting. **Moved** by Tim Bivins. **Second** by Nancy Naylor. **Motion** passed unanimously by voice vote.

V. Treasurer's Monthly Financial Report

A. *Monthly Financials*

Below are highlights reported from the Treasurer's Monthly Financial Report:

- The report is generally consistent with the previous month, with expenses tracking as expected.
- Overall revenue is down approximately 1.75% compared to the same period last year, all attributable to the PPRT decline.
- Cannabis Tax Revenue from the local cannabis sales tax (at a rate of 3%) is starting to come in. Initial figures show about \$4,500 received in the current financial statements, representing roughly ten days of sales in December. The subsequent month (April's collection reflecting January sales) brought in a significantly higher amount of \$11,000 for a full month. This suggests around \$350,000 - \$370,000 in sales for January.
- Overall expenses are reported to be in line with the budget.
- A decrease in general fund expenses compared to the previous year is attributed to two main factors: FY24 had a three-pay-period month by this point, whereas FY25's first three-pay-period month will be in May and an FOP holiday pay adjustment.
- The committee also discussed the capital budget, highlighting the importance of capital budget reserves and the challenges of maintaining the value of capital assets and fund replacements as the County does not receive funds specially dedicated for capital replacement.

VI. Treasurer's Quarterly Financial Report – Presented every December, March, June, September

The next Treasurer's Quarterly Financial Report is scheduled to be presented during the June meeting.

VII. Insurance Committee and GREDCO Reports

There were no reports from the Insurance Committee or GREDCO. However, Jeremy Englund did report that the insurance committee duties that had previously been handled by the County Clerk were being transferred to HR Director Susan Gillespie.

VIII. Administrator Report

Jeremey Englund reported that the County's new HR Director, Susan Gillespie, is nearing the end of her third week in the position and has been fantastic. He also reported that Joe Bay has been hired as the new Building Official, and he will be starting in May.

IX. ARPA Report

A. *Reports Presented in February, May, August, and November*

The next report from ARPA is scheduled to be presented during the May meeting.

X. Approval of Monthly Joseph E. Meyer Resolution(s):

There were no Joseph E. Meyer resolutions on the agenda for approval.

XI. Monthly Sheriff's Office Report Detailing Events Within the Department - Information Only

Clay Whelan asked that his report from Public Safety be added to the Finance Committee agenda so Board Members would be up to speed on the events happening at the Sheriff's Office.

XII. Unfinished Business

There were no items under Unfinished Business on the agenda.

XIII. New Business

A. *ARPA Capital Reconciliation*

Paul Rudolphi explained the need to reconcile any remaining ARPA funds by aligning them with prior capital project expenditures. There is roughly \$101,000 in remaining unallocated ARPA capital funds that have been spent on projects that can legitimately fit under ARPA guidelines. If approved, journal entries will be used to move capital expenditures out of the capital budget into the ARPA fund. This action is being requested to provide clean reporting to the federal government.

Motion to approve the Board Action Request Form as presented. **Moved** by Tim Bivins. **Second** by Nancy Naylor. **Motion** passed unanimously by voice vote.

XIV. Executive Session

There was no request for an Executive Session.

XV. Adjournment

Motion to adjourn at 9:34 a.m. **Moved** by Tom Kitson **Second** by Nancy Naylor. **Motion** passed unanimously by voice vote.

The next Finance Committee Meeting is scheduled for
9:00 a.m., Thursday, May 15, 2025

Respectfully submitted by:
Becky Brenner - Board Secretary