



## Finance Committee Meeting Minutes

Lee County, Illinois

Thursday, February 13, 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=2TW2fq\\_ytBw&t](https://www.youtube.com/watch?v=2TW2fq_ytBw&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, Mike Book, Nancy Naylor, and Jennifer Dallas all attended in person.

Also present: Dean Freil, Keane Hudson, Mike Koppien, and Tom Wilson (Board Members), Dave Anderson (County Engineer/Highway Department), Charley Boonstra (State's Attorney), Jeremy Englund (Administrator), Amy Johnson (Circuit Clerk), Sara Leisner (ARPA Grant Coordinator), Reid Mitchell (Financial Director), Nancy Petersen (County Clerk and Recorder), Patty Rudolphi (Grant Fiscal Coordinator), Paul Rudolphi (Treasurer), Clay Whalen (Sheriff), and Becky Brenner (Board Secretary) all attended in person.

Discussion/Comments on topics that were not on the agenda:

- Courtney Kennedy explained that she was attending the meeting on behalf of Steven and Tamar Reuter, also attended the meeting, to express opposition to a petition for a variance that was filed by Mr. Jeff Lewis for property at 763 Forest Park Drive in Dixon. Mr. Lewis poured a concrete pad for an additional building on his property that encroached upon the Reuter's property. Mr. Lewis failed to obtain a building permit prior to construction and appeared before the Zoning Board of Appeals to seek a variance. Courtney explained that opposition to the variance was based on violation of setback requirements, restrictive covenants in the subdivision that prevented the construction, and a failure to demonstrate a "hardship" requirement as allowed under Illinois law. The ZBA heard the request and voted 2-2, resulting in a negative recommendation to the County Board. The petition will be on the agenda for the February 20<sup>th</sup> County Board Meeting. The Reuters are asking the County Board to deny the petition for a variance.
- Amy Johnson explained the Circuit Clerk's office signed the contract with Tyler Technologies for the new case management system for all departments in New Courts. The estimated project start date is April 1, 2025. The project time frame from start to completion is estimated to take approximately 14 to 18 months. She also reported that she had not heard anything back from the state regarding the technology grant.

III. Public Visitors

Courtney Kennedy, Steven Reuter, and Tammy Reuter.

IV. Approval of Minutes from Previous Meeting(s)

A. *Finance Committee Meeting (January 16, 2025)*

**Motion** to approve the minutes from the January 16, 2025, Finance Committee Meeting. **Moved** by Tim Bivins. **Second** by Tom Kitson. **Motion** passed unanimously by voice vote.

V. Treasurer's Monthly Financial Report

A. *Monthly Financials*

Reid Mitchell reported that WIPFLI was onsite working on the FY2024 audit. He also walked the committee through the monthly financials. Following are highlights:

- Revenue is generally in line with last year's figures, at 91% of the budgeted amount. Some individual revenue streams are up or down slightly, but the overall picture is consistent.
- Expenditures are also close to budget, around 82-83%. A large annual expense, the cost for County liability insurance, is impacting the current figures, but this was anticipated.
- Fines and fees are down compared to last year due to a large one-time permit fee in December of the previous fiscal year.
- Services are up due to delayed state reimbursements for probation wages and additional revenue from public safety agreements with Paw Paw, Ashton, and Franklin Grove.
- Sales Tax rebounded in January after some lower numbers in previous months.
- Use Tax was down significantly in January at \$23,000 compared to roughly \$40,000 a month in 2024. This is based on November online sales. However, February's payment for December's activity will be back to normal levels of \$41-42k. The County is investigating the January anomaly but has had difficulty getting clear information from the state.
- The committee discussed how the state's \$2.3 billion deficit is a concern for the County, particularly regarding potential impacts on revenues and funding sources. There's a fear that the state might "sweep" local funds or alter funding formulas to address its own financial problems.

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

The next Treasurer's Quarterly Financial Report will be presented in March.

VII. Insurance Committee and GREDCO Reports

There were no report given for the Insurance Committee, however, Nancy Naylor asked Sara Leisner to give a report from the Wellness Committee. Sara explained that

she and Tracy Bay from the Health Department are co-chairs of the Wellness Committee. Following are the highlights from Sara's report:

- The committee sponsored a holiday food drive in December, collecting 665 pounds of food for the local food pantry. This was the largest donation the food pantry had received.
- \$200 donations were made to both Shining Star Children's Advocacy Center and Sauk Valley Voices of Recovery.
- A Financial Wellness lunch and learn was held on January 23rd with staff from Sauk Valley Bank. Upcoming lunch and learns are planned for March (gardening) and April (yoga and meditation).
- The annual biometrics event was held on October 9<sup>th</sup> and 16<sup>th</sup>. 108 employees participated, giving the County the 75% participation rate required for the highest tier award. A total of 156 individuals participated in the event, counting spouses and dependents. The event included flu shots, health screenings, and a \$200 e-gift card and a \$25 lunch card for each participant.
- Based on the biometric data, the committee will focus on addressing high blood pressure, high cholesterol, and increased hemoglobin A1c through targeted wellness programs.
- A \$100 e-gift card will be emailed to employees in the coming weeks as an additional incentive for employees for health and wellness purposes.
- The committee is exploring potential discounts on YMCA memberships for County employees.
- New snack vending machines with healthier options have been installed in the Courts Building and Sheriff's Department.
- The committee reviewed and approved several requests for wellness funds, including a standing desk converter for Zoning and an electronic blood pressure cuff for the Highway Department. \$200 was awarded to Sheriff's department for their weightlifting room and a request for walking pads from the State's Attorney's Office was denied due to departmental funding being available.
- Wellness account balance as of the February 4<sup>th</sup> meeting was \$86,767.76.
- Funds were transferred from the IPBC wellness account to the Lee County account to improve payment processing, control, and interest collection.
- The last meeting was February 4th. The next meeting will be May 6<sup>th</sup> at 2:00 p.m. in the Health Department conference room.

Jeremy Englund explained that he is in conversations with Tom Demmer, who as the LDICA Director is also doing economic development for the City of Rochelle, to identify if Lee County had a seat on the GREDCO Board or if former Board Member Lirim Mimini was just in attendance. If Lee County does hold a seat on the board, then Reed Akre has agreed to take the appointment.

VIII. Administrator Report

Jeremy Englund reported the following information:

- The first round of interviews for the HR Director position is complete. Second-round interviews are being scheduled, and there are promising candidates. The goal is to have the position filled by early March.
- Preliminary indications from IPBC suggest that health insurance rates could decrease by approximately 1.2% upon renewal.
- Lee County is supporting three broadband providers in their applications for state broadband infrastructure funding (a total of \$1.04 billion available).

IX. ARPA

A. *Quarterly Report - Presented in February, May, August, and November*

Sara Leisner walked the committee through the Quarter ARPA report. Following are highlights:

- As of December 31st, all ARPA funds have been allocated to projects or expenditures.
- She provided a detailed spreadsheet that outlines how every ARPA dollar has been spent. *This report will be attached to a copy of the minutes and included in the February County Board agenda packet.*
- Only two line-items have remaining balances: general capital expenditures and administrative fees. These are still being processed.
- The annual ARPA report to the Treasury is due in April. An update, including information from the annual report, will be provided in May.
- A website is available that shows all ARPA projects across the United States. This allows for comparison with neighboring counties or other states.

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

There were no Joseph E. Meyer Resolutions submitted for approval.

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

Clay Whelan submitted a detailed report to the committee that will be attached to the minutes and included on the February County Board agenda. He did highlight the following information from his report:

- Lee County experienced a scam with individuals impersonating actual deputies threatening citizens with arrest for civil warrants if funds were not downloaded to a kiosk. The Sheriff's Office was not aware of anyone that fell for the scam.
- Clay reported that he did neglect to mention in his report that one (1) telecommunicator was absent on maternity leave but will be returning in March.

XII. Unfinished Business:

There were no items on the agenda under Unfinished Business.

XIII. New Business

A. *IMRF Adjustment Discussion*

Paul Rudolphi explained that currently, IMRF calculations are based on an employee's net pay after health insurance deductions. If the County calculated IMRF contributions based on gross pay before health insurance deductions, the change would result in a slightly higher contribution from both the County and the employee, but it would also lead to a higher final rate of earnings upon retirement, thus increasing retirement benefits. The change can be implemented pre-taxed, which offers a tax advantage compared to the current after-tax option. The estimated additional cost to the county would be roughly \$4,000 per month or \$48,000 annually, if every eligible employee participated. As a result, employees would see a small decrease in their take-home pay, estimated at \$20-\$30 per month, or roughly 4% of a \$650 health insurance payment, due to the increased IMRF contribution. However, this is offset by the increased retirement benefit. Paul also explained IMRF vesting rules. Tier 1 requires 8 years of service, and Tier 2 requires 10 years. Unvested employees who leave the county can only reclaim their own contributions, not the County's portion. The committee discussed the topic in length. Below are highlights from the discussion:

- The committee members wanted to make sure that employees fully understand the change and its long-term benefits before deciding.
- Whether participation should be optional (opt-in) or mandatory (opt-out) was also considered. The committee leaned toward the opt-out approach, as it would likely lead to higher participation rates and better retirement outcomes for employees.
- A survey will be conducted in April or May, following the next Department Head Meeting. It is likely that a decision may not be made until the next fiscal year.

*B. Sheriff's Department Health Services Discussion*

Jim Schielein explained that the County continues to see rising healthcare cost at the jail despite a decrease in the inmate population. Clay Whelan contacted him, Tom Kitson, and Bob Olson to discuss this issue and explore potential solutions. Following are highlights from the committee discussion:

- Advanced Correctional Healthcare (ACH), the current provider, has proposed a significant (38.8%) increase in their fees for the upcoming fiscal year, following previous increases.
- The jail's inmate population has decreased substantially due to the Safety Act, from an average of 55 inmates to the low 30s. This makes the cost increase even more problematic, as the per-inmate cost of healthcare is rising.
- Other counties are also experiencing similar cost increases from ACH.
- Clay proposed transitioning to an in-house healthcare model, similar to what some neighboring counties are doing. The plan involves hiring a nurse practitioner at an annual salary of approximately \$70,000 (no benefits) and a part-time registered nurse. The registered nurse position

would be filled by the current nurse, who is willing to become a county employee.

- The initial estimated savings for the first year would be roughly \$20,000.
- The committee acknowledged the potential increase in liability by switching to in-house healthcare. They discussed the need to consult with the County's liability company (CIRMA) to assess the impact on insurance premiums. The nurse practitioner would likely carry their own malpractice insurance. The liability coverage for the registered nurse needs to be resolved.
- The committee discussed where the in-house healthcare staff would be housed (potentially within the Health Department) and whether they would be county employees or independent contractors (1099). The 1099 option is favored because it would likely reduce the county's liability and administrative burden (FICA, IMRF, etc.).
- The current contract with Advanced Correctional Healthcare is month-to-month, as the new contract with the proposed increase has not been signed.
- The board discussed the implications of hiring the RN as a county employee versus an independent contractor. Employee status would involve additional costs (FICA, IMRF) and liability considerations.
- Clay would like to see the in-house healthcare system in place as soon as possible, as the current nurse is available to start soon.
- The county will consult with CIRMA to assess the liability implications of the in-house healthcare model and Clay will investigate the possibility of contracting with the local hospital for healthcare services.

XIV. Executive Session:

There was no request for an Executive Session.

XV. Adjournment

**Motion** to adjourn at 10:05 a.m. **Moved** by Nancy Naylor **Second** by Tom Kitson.

**Motion** passed unanimously by voice vote.

The next Finance Committee Meeting is scheduled for  
9:00 a.m., Thursday, March 13, 2025

Respectfully submitted by:  
Becky Brenner - Board Secretary



### FEBRUARY 2025

#### Program Updates

- Total Award of \$6,622,748.00. Must be expended by or obligated by 12/31/2024 and fully expended no later than 12/31/2026.
- As of December 31, 2024, all ARPA funds have been allocated to projects/expenditures. See attached spreadsheet for allocated expenses and funds expended to date.
- Annual report due to Treasury by April 30, 2025.
- ARPA Quarterly Report schedule: February, May, August, November

#### Financial Update

The website below has a database of all ARPA Projects throughout the USA. You can search by State and County to view the total ARPA Award, funds expended per project, and a description of each project.

<https://app.high.powerbigov.us/view?r=eyJrIjojNGMyNGVmMGEtNzAxMSooY2Q4LWI5YTMtNzFkZDMzYTNkNzc2IiwidCI6IjU4ZjFlM2ZhLTU4Y2ItNGNiNio4OGRjLWU5MWNhYzIwN2YxOCJ9>

#### Finance/Board Actions

None requested at this time

	Request	ARPA Approval	Board Approval	Complete Da	Approved Value	Expended	Balance remaining
2021-ARPA-1	GR	9/9/2021	9/23/2021	8/1/2022	\$17,775.00	\$17,775.00	\$0.00
2021-ARPA-2	GR	9/9/2021	9/23/2021	12/17/2021	\$197,750.00	\$197,750.00	\$0.00
2021-ARPA-3	CS	12/9/2021	12/23/2021	1/14/2022	\$10,000.00	\$9,537.50	\$0.00
2021-ARPA-4	GR	11/4/2021	11/18/2021	11/1/2022	\$25,334.00	\$25,334.00	\$0.00
2021-ARPA-5	GR	11/4/2021	11/18/2021	1/27/2022	\$250,000.00	\$248,574.59	\$0.00
2022-ARPA-1	GR	1/6/2022	1/20/2022	11/18/2022	\$100,000.00	\$100,000.00	\$0.00
2022-ARPA-2	GR	1/6/2022	1/20/2022	8/4/2022	\$22,000.00	\$22,000.00	\$0.00
2022-ARPA-3	BE	1/6/2022	1/20/2022	9/13/2024	\$120,000.00	\$105,931.00	\$0.00
2022-ARPA-4	GR	5/5/2022	5/19/2022	11/10/2022	\$100,000.00	\$100,000.00	\$0.00
2022-ARPA-5	BE	5/5/2022	5/19/2022	5/18/2023	\$75,000.00	\$75,000.00	\$0.00
2022-ARPA-6	BE	5/5/2022	5/19/2022	4/20/2023	\$60,000.00	\$4,732.15	\$0.00
2022-ARPA-7	GR		6/23/2022	8/4/2022	\$24,399.75	\$24,399.75	\$0.00
2022-ARPA-8	GR	7/7/2022	7/21/2022	8/1/2022	\$298,900.00	\$298,900.00	\$0.00
2022-ARPA-9	GR	8/11/2022	8/25/2022	8/25/2023	\$100,000.00	\$99,053.89	\$0.00
2022-ARPA-10	GR	8/11/2022	8/25/2022	5/28/2024	\$236,000.00	\$236,000.00	\$0.00
2022-ARPA-11	GR	8/11/2022	8/25/2022	11/18/2023	\$250,000.00	\$250,000.00	\$0.00
2023-ARPA-1	BE	1/12/2023	1/19/2023	8/4/2023	\$12,500.00	\$11,175.00	\$0.00
2023-ARPA-2	GR	1/12/2023	2/23/2023	4/23/2024	\$70,000.00	\$70,000.00	\$0.00
2023-ARPA-3	BE	2/16/2023	11/21/2023	11/28/2023	\$188,132.00	\$188,132.00	\$0.00
2023-ARPA-4	CP		1/18/2024	1/19/2024	\$381,186.74	\$381,186.74	\$0.00
2024-ARPA-1	CP		4/18/2024	4/18/2024	\$460,225.58	\$460,225.58	\$0.00
2024-ARPA-2	CP	6/13/2024	6/20/2024	6/20/2024	\$1,982,415.25	\$1,982,415.25	\$0.00
2024-ARPA-3	CP		12/19/2024		\$128,686.74	\$27,495.00	\$101,191.74
2024-ARPA-4	CP						
2022-ARPA-SS-1	CS	11/4/2021	3/24/2022	10/6/2022	\$150,000.00	\$129,392.00	\$0.00
2022-ARPA-SB-1	SB	7/1/2022	7/21/2022	9/28/2022	\$500,000.00	\$489,584.00	\$0.00
2022-CP-ARPA-1	CP	8/11/2022	8/25/2022	2/9/2023	\$209,800.00	\$209,800.00	\$0.00
2022-CP-ARPA-2	CP		2/23/2023	9/8/2023	\$28,879.00	\$28,535.24	\$0.00
2022-CP-ARPA-3	CP		8/25/2022	9/22/2022	\$47,773.00	\$21,278.71	\$0.00
2022-CP-ARPA-4	CP		4/21/2022		\$9,626.00	\$0.00	\$0.00
2022-CP-ARPA-5	CP		4/21/2022	7/31/2022	\$5,500.00	\$1,018.00	\$0.00
2022-CP-ARPA-6	CP		6/23/2022	11/20/2023	\$300,000.00	\$249,768.72	\$0.00
2022-CP-ARPA-7	CP		7/21/2022	9/8/2022	\$29,940.00	\$29,940.00	\$0.00
2022-CP-ARPA-8	GR	7/7/2022	7/21/2022 & 7/11/2024	2/8/2024	\$155,267.85	\$45,546.70	\$0.00
2022-CP-ARPA-9	CP	10/18/2022	10/18/2022		\$132,500.00	\$120,985.64	\$0.00
Admin Fees	GR	10/18/2022	7/11/2024		\$218,009.80	\$151,656.11	\$66,353.69
Boardmember Fees	GR				\$1,080.00	\$1,080.00	\$0.00
					\$6,939,680.71	\$6,455,202.57	\$167,545.43

Total ARPA \$6,622,748.00  
 Total Approved \$6,622,748.00  
 Total Available \$0.00  
 To Expend \$167,545.43



**LEE COUNTY SHERIFF'S OFFICE**

www.leecountyil.com

**DEREK RANKEN**  
*Chief Deputy*  
dranken@countyoflee.org

**MATTHEW FRYE**  
*Lieutenant*  
mfrye@countyoflee.org

**CLAYTON T. WHELAN**

LEE COUNTY SHERIFF  
cwhelan@countyoflee.org

240 E. Progress Dr.  
DIXON, ILLINOIS 61021  
Phone: 815-284-6631

**DEVON GUGERTY**  
*Office Manager*  
dgugerty@countyoflee.org

**BUSINESS OFFICE/CIVIL PROCESS**

Phone: 815-284-5217  
Fax: 815-284-1146

Lee County Sheriff's Office

Public Safety and Court Services Committee

February 11, 2025

In the month of January, the Lee County Sheriff's Office logged 668 calls for service. As far as notable calls for the month, there really wasn't much of significance. We did have the following incident occur at the beginning of January.

On January 3<sup>rd</sup>, the Lee County Sheriff's Office alerted the public to an imposter scam that deputies were made aware of. Unknown individuals were contacting Lee County residents and using the names of actual deputies that were probably obtained from the webpage of the sheriff's office. The scammers would tell individuals that there is a civil warrant out for their apprehension and that money needs to be deposited in a local kiosk to prevent their arrest. The scammers went so far as to claim that the sheriff's office was pinging the cellular device of the victim so they could be taken into custody on the civil warrant. The victim was also told that "social services" had been contacted to take their children into custody once they have been arrested. After the press release was issued, the Sheriff's Office received several more reports that additional citizens had been contacted by this group in an effort to defraud them. To date, there are no known victims in which the scammers were successful in their scheme.

**Staffing Update**

From the Corrections Division, we are up to full staffing!

From the Patrol Division, we are at our authorized staffing level but are short two deputies on the schedule. One deputy is currently going through the Law Enforcement Academy at Sauk Valley Community College, and another deputy is still off for a few more months on active-duty service with the military.

From the Telecommunications Division, we are at our authorized staffing level but are short two telecommunicators on the schedule. The replacement telecommunicators have been hired, but they are going through training at this time before they can work on their own.

**CORRECTIONS/WARRANTS**

Phone: 815-284-5222  
Fax: 815-288-4335

**RYAN PETTENDER**

*Jail Superintendent*  
rpettender@countyoflee.org

**PATRICK BODMER**

*Chief Bailiff*  
pbodmer@countyoflee.org