



Finance Committee Meeting Minutes

Lee County, Illinois

Thursday, January 16, 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=lnNFTpR257M>*

I. Call to Order

Meeting was called to order at 9:00 a.m., by Vice Chair Tim Bivins.

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

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

Also present: Dean Freil, Keane Hudson, Mike Koppien, and Tom Wilson (Board Members), Charley Boonstra (State's Attorney), Jeremy Englund (Administrator), Amy Johnson (Circuit Clerk), Reid Mitchell (Financial Director), Paul Rudolphi (Treasurer), Clay Whalen (Sheriff), and Becky Brenner (Board Secretary) all attended in person.

III. Public Visitors

Rick Humphrey attended in person.

IV. Approval of Minutes from Previous Meeting(s)

A. *Finance Committee Meeting (December 12, 2024)*

Motion to approve the minutes from the December 12, 2024, Finance Committee Meeting. **Moved** by Nancy Naylor. **Second** by Mike Book. **Motion** passed unanimously by voice vote.

V. Treasurer's Monthly Financial Report

A. *Monthly Financials*

Before diving into the monthly financials, Paul Rudolph reported that W2s for Board Members and employees can be picked up in the Treasurer's Office. He also explained how the employee's insurance cafeteria plan and health insurance premiums are handled when it comes to IMRF (Illinois Municipal Retirement Fund) contributions. Following are details:

- Currently the County deducts the employees' portion of the health insurance premiums and any payroll deductions for the cafeteria plan from their gross wages before IMRF contributions are calculated.
- With County Board approval, by resolution, the employee can have their IMRF contribution calculated based on their total gross wage instead of their net wage after benefits are subtracted.
- Changing from gross to net calculations would be an additional cost of roughly \$2,500-\$3,000 per month for the County.

- The change would result in an increased pension value for the employee.

Reid Mitchell walked the committee through the monthly financials. Following are highlights:

- The difference in expenditures from December 2023 to December 2024 is mostly due to having two (2) pay periods in December of 2023 and three (3) pay periods in December of 2024.
- Expenditures are right where they were expected to be except for county general. The County's liability insurance is paid in late December or early January and throws the totals off. This was anticipated.
- Sales and income taxes are down from the previous year, primarily because of PPRT.
- Fines and fees are down roughly \$100,000, due to a Zoning permit that was received in December.
- Services are up significantly in December of 2024 due to a delay from the state for Probation salary reimbursements.
- An addition to the figures this year were the reimbursements from Franklin Grove and Ashton for law enforcement services and a higher negotiated law enforcement contract with Paw Paw.
- There was a formula error in the remaining capital budget. The error was corrected and will be reflected in next year's totals.
- Reid also mentioned that WIPFLI will be onsite in February to conduct the financial statement audit.

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 reports presented for the Insurance Committee or GREDCO.

VIII. Administrator Report

Jeremy Englund reported the following information regarding the BEAD Grant (Broadband Equity, Access, and Deployment), the RAISE Grant Application (Rebuilding American Infrastructure with Sustainability and Equity), and an update on the HR hire. Details are below:

- Illinois was awarded slightly over \$1 billion dollars for Broadband infrastructure expansion throughout the state.
- The state is currently working towards phase one within the project.
- Lee County currently has the highest eligible Broadband serviceable locations in the state that are able to receive BEAD funding. Lee County, out of the entire state, has the highest unserved or needed serviceable locations; roughly 8,300, eligible for BEAD funding. The next highest is Ogle County, which has 6,300.

- The County is currently working with four (4) service providers that are crafting draft applications for the first phase of the project which targets the hardest to serve areas. Wave two (2) of the project will hopefully start in the Spring of 2025 and target the remaining locations.
- The County is working on the RAISE Planning Grant application of \$1.5 million dollars in partnership with Sauk Valley College and the Reagan Mass Transit District. The grant would be for a multi-use path from the City of Dixon to Sauk Valley College. The application is due by January 30th.
- This is the fourth application that the County has submitted for the grant. Jeremy Englund and Greg Gates met with the feds after the last submission to get a better grasp on what could be done to achieve a better response.

As of January 10th, the County started to review over 100 candidates for the newly approved Human Resource position. The hiring committee will be coming together to start the interview process.

IX. ARPA

A. *Quarterly Report - Presented every January, April, July, October*

There was no report presented for the January meeting. Jeremy Englund reported that members from ARPA reached out to him, Jim Schielein, and the Treasurer's Office and explained that most of the programs funded have started to wrap up so it was not necessary to report on a quarter basis. The report from ARPA will be given on an as needed basis.

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 highlighted the following information from his report:

- The County is finally reaping the benefits of a good contract with the Fraternal Order of Police. They are no longer losing employees to other agencies and have been successful in lateral transfers.

XII. Unfinished Business:

There were no items on the agenda under Unfinished Business.

XIII. New Business

A. *Teamsters Local 722 (Clerk/Treasurer) Collective Bargaining Agreement*

Motion to move the Teamsters Local 722 (Clerk/Treasurer) Collective Bargaining Agreement to the Executive Committee for inclusion on the January County Board agenda. **Moved** by Tom Kitson. **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 9:17 a.m. **Moved** by Nancy Naylor **Second** by Mike Book. **Motion** passed unanimously by voice vote.

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

Respectfully submitted by:
Becky Brenner - Board Secretary