



Finance Committee Meeting Minutes

Lee County, Illinois

Thursday, October 10, 2024, 10:00 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=yuBWQLw-cDs>*

I. Call to Order

The meeting was called to order at 10:00 a.m., by Chair Jim Schielein. Because the wrong starting time was posted on the agenda for the public, the meeting started at 10:00 a.m., instead of the originally scheduled time of 9:00 a.m.

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

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

Also present: Dean Freil, Keane Hudson, Mike Koppien, and Jack Skrogstad (11:04-11:16)(Board Members), Samantha Bay (Environmental Health Specialist at the Lee County Health Department)(11:14-11:16), 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), Staci Stewart (Director of Probation and Court Services), Clay Whalen (Sheriff), Amanda Zook (Environmental Health Specialist, Lee County Health Department)(11:14-11:16), and Becky Brenner (Board Secretary) all attended in person.

Discussion during attendance:

- Paul Rudolphi reported the following information from the Treasurer's Office:
 - \$84 of \$86 million in property taxes have been collected so far this year.
 - Roughly 1,800 certified tax collection notices were sent out, 840 of which were for Woodhaven.
 - The annual tax sale will be on October 30th.
- Amy Johnson reported that she had received official notice that the AOIC will be offering the Court Technology Grant for FY2025. Requests are due by December 9th. She explained that they have one final case management system demonstration scheduled for October 17th. A decision regarding the purchase of new software will be made by the team following that demonstration.

III. Public Visitors

Peyton Felix (Reporter from Shaw Media) attended in person following the Executive Session (1:14-11:16).

IV. Approval of Minutes from Previous Meeting(s)

Motion to approve minutes from the September 24, 2024, Budget Wrap-Up and Preliminary Levy Meeting and the September 12, 2024, Regular 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*

Following are highlights from the Treasurer's Monthly Financial Report given by Paul Rudolphi:

- Cash balances are where they had anticipated.
- The large balance in the agency fund is due to property tax collection and will drop significantly with the next two distributions.
- On the revenue side, roughly \$1.5 million dollars is still expected to be collected for property taxes
- If expenses are kept to a minimum for the next two months, the final numbers for the end of the fiscal year 2024 are expected to be very close to the budget projection. This does not include a transfer to reserves from the Solid Waste Fund.
- Use tax is starting to drop slightly.
- Interest income is up because of higher rates.
- It is possible that the fund loan could be cut in half by the end of this year or maybe next year. This would put the County nearly 10 years ahead of schedule.

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

The next report will be presented in December.

VII. Insurance Committee and GREDCO Reports

There was no report from GREDCO. Nancy Naylor reported that the next Insurance Committee Meeting will be in November.

VIII. Administrator Report

No report was given from Jeremy Englund.

IX. ARPA

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

Sara Leisner walked the committee through the Quarterly ARPA report. This report will be attached to the minutes and included in the October 2024 County Board agenda packet.

B. *BAR Form - ARPA Expenses Reallocation Request*

Sara Leisner submitted a Board Action Request Form requesting \$210 be reallocated back into ARPA capital for future use. The \$210 is unexpended funds from previously approved Health Department Fees.

If the reallocation is approved, the ARPA capital fund balance would be \$18,965.59, and these funds would need to be obligated or expended by December 31, 2024.

Motion to approve the reallocation of \$210 to ARPA capital. **Moved** by Tim Bivins. **Second** by Tom Kitson. **Motion** passed unanimously by voice vote.

X. Approval of Monthly Joseph E. Meyer Resolution(s): Nine (9) Resolutions

Motion to approve the nine (9) Joseph E. Meyer resolutions on the agenda and move them to Executive Committee for inclusion on the October County Board agenda.

Moved by Nancy Naylor. **Second** by Tim Bivins. **Motion** passed unanimously by voice vote.

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 - None

XIII. New Business

A. *2024 (FY25) Levy Ordinance*

Jeremy Englund walked the committee through the proposed 2024 (FY25) Levy Ordinance. A copy of the ordinance will be attached to a copy of the minutes and included in the October County Board agenda packet.

- The ordinance states that final approval will be at the November 21, 2024, County Board Meeting. The ordinance will be presented in October but is required to hold over for a month.
- The total levy requested is \$9,439,552, which is \$680,172 or 7.77% more than requested in FY2023.
- The ordinance states that the increase is primarily due to the significant increase in estimated new property with the assessed value of \$45 million.
- The proposed 2024 tax rate will be approximately \$0.8497 per hundred dollars of EAV, up from \$0.8228 in 2023.
- For a median price home valued at \$150,000, this increase would result in an annual estimated tax bill increase of \$11.82.
- The calculations are based on a 3.4% CPI increase which is how much the County is allowed to increase the property tax levy.
- The 3.4% increase applies only to the existing tax base.
- The 7.7% overall Levy increase is what the County can capture out of the \$45 million in estimated *new construction*. This means citizens will **not** see a 7.7% increase in their existing tax bills. Revenue from new construction can only be captured in the first year.

Motion to move the 2024 (FY25) Levy Ordinance to the Executive Committee for inclusion on the October County Board agenda. **Moved** by Nancy Naylor. **Second** by Tom Kitson. **Motion** passed unanimously by voice vote.

B. *FY2024 Budget Ordinance*

Jeremy Englund explained that the proposed FY2024 Budget Ordinance showed an ending balance of \$2,678 in excess.

Motion to move the FY2024 Budget Ordinance to the Executive Committee for inclusion on the October County Board agenda. **Moved** by Tim Bivins. **Second** by Nancy Naylor. **Motion** passed unanimously by voice vote.

XIV. **Executive Session:**

A. *5 ILCS 120/2 (c)(1)*

Motion to enter into Executive Session at 10:29 a.m., for the purpose of discussing 5 ILCS 102/2 (c)(1) Personnel. **Moved** by Jennifer Dallas. **Second** by Tom Kitson.

Roll call going into Executive Session: Jim Schielein, Tom Kitson, Tim Bivins, Nancy Naylor, and Jennifer Dallas attended in person.

Also present: Dean Freil, Keane Hudson, Mike Koppien, Jack Skrogstad (11:04-11:14), Charley Boonstra, Jeremy Englund, Paul Rudolphi (10:30-10:37) and Becky Brenner.

Roll call back in open session: Jim Schielein, Tom Kitson, Tim Bivins, and Nancy Naylor, and Jennifer Dallas attended in person.

Also present: Dean Freil, Keane Hudson, Mike Koppien, Jack Skrogstad, Charley Boonstra, Jeremy Englund, Peyton Felix, Samantha Bay, Amanda Zook, and Becky Brenner.

Back in open session at 11:14 a.m.

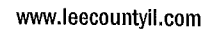
Consensus from Executive Session: Committee recommends that the resolution setting the Coroner's salary be put on the full County Board agenda, amended to reflect a corrected Scrivener's error that would adjust the Coroner's salary to \$42,500, fixed for the next four (4) years.

XV. **Adjournment**

Motion to adjourn at 11:16 a.m. **Moved** by Nancy Naylor **Second** by Jennifer Dallas. **Motion** passed unanimously by voice vote.

The next Finance Committee Meeting is scheduled for
9:00 a.m., Thursday, November 14, 2024

Respectfully submitted by:
Becky Brenner - Board Secretary



Finance/Board Actions

		Request	ARPA Approval	Board Approval	Complete Date	New Approved	Expended	Balance remaining
2021-ARPA - 1	GR	Driveway Maintenance, Kitchen, Deliverie	9/9/2021	9/23/2021	8/1/2022	\$17,775.00	\$17,775.00	\$0.00
2021-ARPA - 2	GR	Election Equipment	9/9/2021	9/23/2021	12/17/2021	\$197,750.00	\$197,750.00	\$0.00
2021-ARPA - 3	CS	Next Picture Show	12/9/2021	12/23/2021	1/14/2022	\$9,537.50	\$9,537.50	\$0.00
2021-ARPA - 4	GR	Regional Office of Education	11/4/2021	11/18/2021	11/1/2022	\$25,334.00	\$25,334.00	\$0.00
2021-ARPA - 5	GR	County Board Technology Upgrades	11/4/2021	11/18/2021	1/27/2022	\$248,574.59	\$248,574.59	\$0.00
2022-ARPA-1	GR	Sauk Valley Ag Program	1/6/2022	1/20/2022	11/16/2022	\$100,000.00	\$100,000.00	\$0.00
2022-ARPA-2	GR	Lee County Tourism	1/6/2022	1/20/2022	8/4/2022	\$22,000.00	\$22,000.00	\$0.00
2022-ARPA-3	BE	Health Dept Fees (\$60K for 2 years)	2/10/2022	2/17/2022	9/13/2024	\$106,141.00	\$105,931.00	\$210.00
2022-ARPA-4	GR	Dixon Historic Theatre	5/5/2022	5/19/2022	11/10/2022	\$100,000.00	\$100,000.00	\$0.00
2022-ARPA-5	BE	Matching funds for Rochelle/Steward Gre	5/5/2022	5/19/2022	5/18/2023	\$75,000.00	\$75,000.00	\$0.00
2022-ARPA-6	BE	IDOT Planning Grant for Bike Paths(raise	5/5/2022	5/19/2022	4/20/2023	\$4,732.15	\$4,732.15	\$0.00
2022-ARPA-7	GR	LCSD Portable & Mobile Radios		6/23/2022	8/4/2022	\$24,399.75	\$24,399.75	\$0.00
2022-ARPA-8	GR	Old Courthouse HVAC	7/7/2022	7/21/2022	8/1/2022	\$299,900.00	\$299,900.00	\$0.00
2022-ARPA-9	GR	Fire Dept's	8/11/2022	8/25/2022	8/25/2023	\$99,053.89	\$99,053.89	\$0.00
2022-ARPA-10	GR	Fair Grounds	8/11/2022	8/25/2022	5/28/2024	\$236,000.00	\$236,000.00	\$0.00
2022-ARPA-11	GR	Highway Dept Culvert project	8/11/2022	8/25/2022	11/16/2023	\$250,000.00	\$250,000.00	\$0.00
2023-ARPA-1	BE	Tourism Grant Match	1/12/2023	1/19/2023	1/12/2023	\$40,000.00	\$40,000.00	\$0.00
2023-ARPA-2	GR	Sheriff's Dept Polycom Suite	1/12/2023	1/19/2023	8/4/2023	\$11,175.00	\$11,175.00	\$0.00
2023- ARPA-3	BE	LCIDA - 2 Year commitment \$35K each ye	2/16/2023	2/23/2023	4/23/2024	\$70,000.00	\$70,000.00	\$0.00
2023- ARPA-4	CP	Engineering Development for HVAC Project		11/21/2023	11/28/2023	\$188,132.00	\$188,132.00	\$0.00
2024-ARPA-1	CP	Courts HVAC Equipment		1/18/2024	1/19/2024	\$381,186.74	\$381,186.74	\$0.00
2024-ARPA-2	CP	Courts HVAC Equipment		4/18/2024	4/18/2024	\$460,225.58	\$460,225.58	\$0.00
2024-ARPA-3	CP	Courts HVAC Equipment	6/13/2024	6/20/2024	6/20/2024	\$1,982,415.25	\$1,982,415.25	\$0.00
2022-ARPA-SS-1	CS	Social Service Agencies	11/4/2021	3/24/2022	10/6/2022	\$129,392.00	\$129,392.00	\$0.00
2022-ARPA-SB-1	SB	Small Business Program	7/1/2022	7/21/2022	9/28/2022	\$489,584.00	\$489,584.00	\$0.00
2022-CP-ARPA-1	CP	Boiler - Courts Addition	8/11/2022	8/25/2022	2/9/2023	\$209,800.00	\$209,800.00	\$0.00
2022-CP-ARPA-2	CP	Board Chair Conference Room		2/23/2023	9/8/2023	\$28,535.24	\$28,535.24	\$0.00
2022-CP-ARPA-3	CP	Move IT Servers to Courts Building		8/25/2022	9/22/2022	\$21,278.71	\$21,278.71	\$0.00
2022-CP-ARPA-4	CP	Network Switches		4/21/2022		\$0.00	\$0.00	\$0.00
2022-CP-ARPA-5	CP	Lead Abatement		4/21/2022	7/31/2022	\$1,018.00	\$1,018.00	\$0.00
2022-CP-ARPA-6	CP	Courts Building Elevator		6/23/2022	11/20/2023	\$249,768.72	\$249,768.72	\$0.00
2022-CP-ARPA-7	CP	Asbestos removal (Former LEC)		7/21/2022	9/8/2022	\$29,940.00	\$29,940.00	\$0.00
2022-CP-ARPA-8	GR	Abandoned Properties	7/7/2022	21/2022 & 7/11/2024	2/8/2024	\$155,267.85	\$44,526.70	\$110,741.15
2022-CP-ARPA-9	CP	Old Courthouse Elevator Repairs	10/18/2022	10/18/2022		\$120,985.64	\$120,985.64	\$0.00
Admin Fees	GR			7/11/2024		\$218,009.80	\$142,333.70	\$75,676.10
Boardmember Fee	GR					\$1,080.00	\$1,080.00	\$0.00
						\$6,603,992.41	\$6,417,365.16	\$186,627.25
		Total ARPA		\$6,622,748.00				
		Total Approved		\$6,603,992.41				
		Total Available		\$18,755.59				