



Finance Committee Meeting - Budget Overview

Minutes

Lee County, Illinois

Jul 27, 2023 at 9:00 AM CDT

Old Lee County Courthouse, Third Floor Committee Room, Dixon, Illinois 61021

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 Mike Book, Tom Kitson, Lirim Mimini, Tim Bivins, Nancy Naylor

Lirim Mimini was absent. Jim Schielein, Mike Book, Tom Kitson, Tim Bivins and Nancy Naylor (9:00-10:45) were all present in person.

III. Meeting Attendees and Visitors

Wendy Ryerson (Administrator), Paul Rudolphi (Treasurer), Clay Whelan (Sheriff), and Becky Brenner (Board Secretary) all attended in person.

IV. Old Business - None

There were no items under Old Business.

V. New Business

A. Treasurer's Office Revenue Projections

B. FY2024 Draft Budget Overview

Paul Rudolphi walked the committee through a high-level overview of the "estimated 2024 budget" general line items, revenues, and expenses with comparisons going back to FY 2020. Following are highlights of the discussion:

- Estimated \$400,000 increase in general fund revenue.
- As compiled, there are \$16.9 million in expenses in the county general line-items verses \$15.3 million dollars in estimated revenue. After transfer adjustments, Paul estimated a budget shortfall of \$979,000. These figures do not account for union negotiated increases.
- Estimated \$6.4 million in property tax. Nearly a 5% increase over FY2022.
- Sales tax held steady but is expected to be negatively impacted by the economic downturn.
- Communication from Springfield forecasted a slight increase in State income. However, the Personal Property Replacement Tax fund was reduced by \$800 million to balance the budget, so the local PPRT revenue would be significantly lower.
- The Safety Act will reduce fees income for several judicial departments.
- There will be a roughly 4.5% increase in employee healthcare costs.
- The CPI is slightly over 5%.

Most of the departments did not request significant changes. Those that had requested significant changes are highlighted below:

- The County Clerk and Recorder's budget request showed funding for full staff. However, the committee is considering the reduction of one (1) full-time staff member through attrition.
- The Treasurer's Office budget will continue to include the funds to hire a Financial Analyst Director.
- The Coroner's Office telephone line-item was removed.
- The Lee County Regional Office of Education budget will be significantly restructured in FY2024 due to IMRF rules and requirements. Expenses will most likely not change significantly, but the line-item structure will change dramatically.
- The Maintenance Department supply and maintenance line items were restructured, but the totals did not significantly increase. The gas line item increased significantly because the County reached the end of its low-rate contract. The new contract was substantially higher. The Department will be presenting a large number of capital requests during their hearing.
- The County Board budget was reduced because there would not be an overlap for Administrator acclimation and the Board Member per diem decreased slightly.
- The Planning budget increased significantly to cover the cost of updating the County's Comprehensive Plan if the Board chooses to take this project on in FY2024.
- The IT budget included increases in the salary line-item and software licensing.
- Wendy Ryerson walked the committee through the roughly \$2.5 million dollars for County capital projects preliminarily set aside for FY 2024.

VI. Executive Session

A. 5 ILCS 120/2 (c)(2) Collective Negotiating Matters

Motion to enter into Executive Session at 9:44 a.m., for the purpose of discussing 5 ILCS 120/2 (c)(2) Collective Negotiating Matters.

Moved by Tom Kitson. **Second** by Nancy Naylor. **Motion** passed unanimously by voice vote.

Roll call going into Executive Session: Jim Schielein, Mike Book, Tom Kitson, Tim Bivins, and Nancy Naylor.

Also present: Wendy Ryerson, Paul Rudolphi, Clay Whelan, and Becky Benner.

The committee took a short break from 9:44 a.m. - 9:49 a.m.

Roll call back in open session: Jim Schielein, Mike Book, Tom Kitson, Tim Bivins, and Nancy Naylor.

Also present: Wendy Ryerson, Paul Rudolph, Clay Whelan, and Becky Benner.
Back in open session at 10:13 a.m.

VII. Adjournment

Motion to adjourn at 11:03. **Moved** by Tim Bivins. **Second** by Tom Kits. **Motion** passed unanimously by voice vote.

The next Finance Committee Meeting (Social Services Budget Hearings) is scheduled for 7:00 p.m., on Monday, July 31, 2023

Respectfully submitted by:
Becky Brenner - Board Secretary