



# Finance Committee Meeting Minutes

Lee County, Illinois

Oct 12, 2023 at 9:00 AM CDT

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

## I. Call to Order

The 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

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

Also present: Dean Freil, Keane Hudson, and Mike Koppien (Board Members), Charley Boonstra (State's Attorney), Jeff Hilden (Facilities Director), Amy Johnson (Circuit Clerk), Kevin Lalley (EMA Director), Sara Leisner (ARPA Grant Coordinator), Nancy Petersen (County Clerk and Recorder), Patty Rudolphi (Grant Fiscal Coordinator), Paul Rudolphi (Treasurer), Wendy Ryerson (Administrator), Staci Stewart (Director of Probation and Court Services), Clay Whalen (Sheriff), and Becky Brenner (Board Secretary) all attended in person. Ali Huss (Board Member) attended via Zoom video conferencing.

## III. Public Visitors

No visitors from the public were in attendance.

## IV. Approval of Minutes from Previous Meetings -

**Motion** to approve the minutes from the August 3, 2023, Finance Committee Meeting - Budget Hearings (Day 2), the September 14, 2023, Regular Finance Committee Meeting, and the September 26, 2023, Finance Committee - Levy and Budget Wrap-Up Meeting. **Moved** by Nancy Naylor. **Second** by Tim Bivins. **Motion** passed unanimously by voice vote.

## V. Treasurer's Monthly Financial Report

The monthly financial reports were electronically provided to all the members of the Finance Committee. Paul Rudolphi reported that the only item that was not running within the budgeted projections were expenses, which were running slightly high.

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

There was no quarterly report for the month of October.

## VII. Insurance Committee and GREDCO Reports

Nancy Naylor reported that the next Insurance Committee Meeting would be held in November 2023.

There was no report from GREDCO during the October Meeting.

VIII. ARPA

A. Quarterly Report

Sara Leisner walked the committee through the 3rd quarter ARPA report. The report will be attached to the minutes and included in the October County Board agenda packet.

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

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

X. Unfinished Business

A. FY2024 Budget Wrap-Up Discussion

Clay Whelan and Kevin Lalley requested clarification from the committee and the Treasurer on an invoice that was submitted to the October 4, 2023, Claims Committee that was denied payment. The invoice was for a trailer that would be used to transport water filled Jersey barriers to community events. Jim Schielein explained that the claim was denied because the purchase was not approved during the FY 2023 budget process. The funds that had been identified to purchase the trailer were received in FY 2022 and used to offset a FY 2022 budget deficit in the EMA budget. The funds in question, \$6,000, were reimbursement monies from the State of Illinois for Kevin Lalley's service on the Board for the Northern Illinois Preparedness Response Coalition. The topic was discussed in length and the following solution was agreed upon by all parties.

**Motion** to approve the allocation of \$5,000 of the FY 2024 EMA discretionary capital funds towards the purchase of the EMA Jersey barrier trailer with the remaining balance taken from funds within the FY2023 Sheriff's budget, which were not specifically identified. **Moved** by Tim Bivins. **Second** by Mike Book. **Motion** passed unanimously by voice vote.

XI. New Business

A. 2023 (FY24) Levy Ordinance

Wendy Ryerson walked the committee through the Property Tax Extension Limitation Law (PTELL) and how it restricts the County's ability to levy property tax revenue each year. The law allows the County to levy up to 5% or the Consumer Price Index, whichever is lessor. The only exception to this limitation is if there is new construction/property added to the tax rolls, in which case the County can go above the 5% or the CPI threshold. However, new property can only be captured in the year it is added to the tax rolls. Wendy provided the

committee with historic PTELL CPI's demonstrating the limitations over the last 30 years. The proposed Levy requested is \$8,759,500 which is \$502,851, or 6.09% more than last year. The increase is based on the CPI cap of 5% and estimated new property of 1.09%. The CPI History and proposed levy ordinance will be attached to the minutes and be included in the October County Board agenda packet.

**Motion** to move Levy Ordinance 2023 (FY24) to the Executive Committee. **Moved** by Tim Bivins. **Second** by Tom Kitson. **Motion** passed five (5) votes in favor and one (1) vote opposed. Lirim Mimini voted in opposition to the motion.

B. FY24 Budget Ordinance

**Motion** to move the FY24 Budget Ordinance to the Executive Committee. **Moved** by Tom Kitson. **Second** by Nancy Naylor. **Motion** passed unanimously by voice vote.

XII. Executive Session:

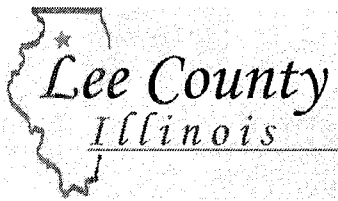
There was no request for an Executive Session.

XIII. Adjournment

**Motion** to adjourn at 10:47 a.m. **Moved** by Tom Kitson. **Second** by Tim Bivins. **Motion** passed unanimously by voice vote.

The next Finance Committee Meeting is scheduled for  
9:00 a.m., on Monday, November 16, 2023

Respectfully submitted by:  
Becky Brenner - Board Secretary



**OCTOBER 2023**

**Program Updates**

- Total Award of \$6,622,748.00. Must be expended by 12/31/2024 or obligated through 12/31/2026
  
- Approved ARPA Expenditures this quarter:
  - July 2023  
No ARPA Expenditures
  
  - August 2023  
No ARPA Expenditures
  
  - September 2023  
No ARPA Expenditures
  
- Fire Department Allocation Update-Compton Fire has not yet submitted expenses to be reimbursed. All other Lee County Fire Departments have expended their \$10,000.00 ARPA award.

**Financial Update**

\$3,6610,788.43 has been allocated to pending projects. We currently have \$3,011,959.57 funds available to be distributed by the Finance Committee for Lee County Capital Projects. Please see attached spreadsheet for details regarding approved projects.

**Category Breakdown of ARPA Expenses Approved**

General Requests	\$1,884,233.34
Small Business	\$489,584.00
Community Service Agencies	\$138,929.50
Business/Economic Development	\$365,000.00
Capital Projects	\$733,041.59

If a Department/Committee would like to request use of ARPA Funds for a Capital expense, complete the Board Action Request form and indicate ARPA funds for the expense. The request will be reviewed at the Finance Committee.

**Finance/Board Actions**

	Request	ARPA Approval	Board Approval	New Approved	Expended	Balance remaining
2021-ARPA - 1	GR Driveway Maintenance, Kitchen, Deliveries	9/9/2021		\$17,775.00	\$17,775.00	\$0.00
2021-ARPA - 2	GR Election Equipment	9/9/2021		\$197,750.00	\$197,750.00	\$0.00
2021-ARPA - 3	CS Next Picture Show	12/9/2021		\$9,537.50	\$9,537.50	\$0.00
2021-ARPA - 4	GR Regional Office of Education	11/4/2021		\$25,334.00	\$25,334.00	\$0.00
2021-ARPA - 5	GR County Board Technology Upgrades	11/4/2021		\$248,574.59	\$248,574.59	\$0.00
2022-ARPA-1	GR Sauk Valley Ag Program	1/6/2022		\$100,000.00	\$0.00	\$100,000.00
2022-ARPA-2	GR Lee County Tourism	1/6/2022		\$22,000.00	\$22,000.00	\$0.00
2022-ARPA-3	BE Health Dept Fees (\$60K for 2 years)	2/10/2022		\$120,000.00	\$51,933.00	\$68,067.00
2022-ARPA-4	GR Dixon Historic Theatre	5/5/2022	5/19/2022	\$100,000.00	\$100,000.00	\$0.00
2022-ARPA-5	BE Matching funds for Rochelle/Steward Grant	5/5/2022	5/19/2022	\$75,000.00	\$75,000.00	\$0.00
2022-ARPA-6	BE IDOT Planning Grant for Bike Paths(raise grant)	5/5/2022	5/19/2022	\$60,000.00	\$4,732.15	\$55,267.85
2022-ARPA-7	GR LCSD Portable & Mobile Radios			\$24,399.75	\$24,399.75	\$0.00
2022-ARPA-8	GR Old Courthouse HVAC	7/7/2022	7/21/2022	\$299,900.00	\$299,900.00	\$0.00
2022-ARPA-9	GR Fire Dept's	8/11/2022	8/25/2022	\$100,000.00	\$89,053.89	\$10,946.11
2022-ARPA-10	GR Fair Grounds	8/11/2022	8/25/2022	\$236,000.00	\$204,187.93	\$31,812.07
2022-ARPA-11	GR Highway Dept Culvert project	8/11/2022	8/25/2022	\$250,000.00	\$180,374.88	\$69,625.12
2023-ARPA-1	BE Tourism Grant Match	1/12/2023	1/19/2023	\$40,000.00	\$40,000.00	\$0.00
2023-ARPA-2	GR Sheriff's Dept Polycom Suite	1/12/2023	1/19/2023	\$12,500.00	\$11,175.00	\$1,325.00
2023- ARPA-3	BE LCIDA - 2 Year commitment \$35K each year	2/16/2023	2/23/2023	\$70,000.00	\$35,000.00	\$35,000.00
2022-ARPA-SS-1	CS Social Service Agencies	11/4/2021	3/24/2022	\$129,392.00	\$129,392.00	\$0.00
2022-ARPA-SB-1	SB Small Business Program	7/1/2022	7/21/2022	\$489,584.00	\$489,584.00	\$0.00
2022-CP-ARPA-1	CP Boiler - Courts Addition	8/11/2022	8/25/2022	\$209,800.00	\$209,800.00	\$0.00
2022-CP-ARPA-2	CP Board Chair Conference Room		2/23/2023	\$28,878.88	\$28,878.88	\$0.00
			Additional funds			
2022-CP-ARPA-3	CP Move IT Servers to Courts Building		8/25/2022	\$21,278.71	\$21,278.71	\$0.00
2022-CP-ARPA-4	CP Network Switches			\$9,626.00	\$0.00	\$9,626.00
2022-CP-ARPA-5	CP Lead Abatement			\$1,018.00	\$1,018.00	\$0.00
2022-CP-ARPA-6	CP Courts Building Elevator			\$300,000.00	\$173,380.19	\$126,619.81
2022-CP-ARPA-7	CP Asbestos removal (Former LEC)			\$29,940.00	\$29,940.00	\$0.00
2022-CP-ARPA-8	GR Abandoned Properties	7/7/2022		\$100,000.00	\$36,894.28	\$63,105.72
2022-CP-ARPA-9	CP Old Courthouse Elevator Repairs	10/18/2022	10/18/2022	\$132,500.00	\$60,492.82	\$72,007.18
Admin Fees	GR			\$148,920.00	\$105,349.69	\$43,570.31
Boardmember Fees	GR			\$1,080.00	\$1,080.00	\$0.00
				\$3,610,788.43	\$2,923,816.26	\$686,972.17
		Total ARPA		\$6,622,748.00		
		Total Approved		\$3,610,788.43		
		Total Available		\$3,011,959.57		

Illinois Dept. of Revenue  
History of CPI's Used for the PTELL  
01/12/2023

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024

**Lee County Board  
Dixon, Illinois**

**County of Lee, Illinois  
October 12, 2023**

**Topic: ESTIMATED ACTUAL - 2023 Tax Levy (FY24)**

**Presented By: Wendy Ryerson**

Attached is the County of Lee, Illinois 2023 (FY24) Tax Levy Ordinance that is being placed on file today. Final approval will be at the November 21, 2023, Board meeting. The total levy requested is \$8,759,500 which is \$502,851, or 6.09% more than last year. The increase is primarily due to the annual CPI of 5% and estimated new property assessed value of \$6,500,000.

The County's proposed 2023 tax rate will be approximately \$0.8984 per hundred dollars of EAV, up from \$0.8563 in 2022. The following table compares the two years' levies and tax rates:

<b>Fund</b>	<b>2022 (FY23) Tax Levy</b>	<b>2023 (FY24) Tax Levy</b>	<b>% Change</b>	<b>2022 (FY23) Rates</b>	<b>2023 (FY24) Rates</b>
Corporate	\$ 6,402,446	\$ 6,850,000	6.9%	0.6640	0.7025
Co. Highway	\$ 1,106,929	\$ 1,162,500	5.0%	0.1148	0.1192
Co. Bridge	\$ 299,874	\$ 290,000	-3.3%	0.0311	0.0297
Tuberculosis	\$ 14,463	\$ 14,000	-3.2%	0.0015	0.0014
Fed Aid Highway	\$ 340,371	\$ 350,000	2.8%	0.0353	0.0359
Co Heath	\$ 55,925	\$ 56,000	0.1%	0.0058	0.0057
Veteran Assist	\$ 36,641	\$ 37,000	1.0%	0.0038	0.0038
<b>Total</b>	<b>8,256,649</b>	<b>8,759,500</b>	<b>6.09%</b>	<b>0.8563</b>	<b>0.8984</b>

For a median price home valued at \$135,000 this would result in an annual estimated tax bill increase of \$18.95.

**Lee County Board  
Dixon, Illinois**

**ORDINANCE NO. \_\_\_\_\_**

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**2023 (F24)  
ANNUAL REAL ESTATE TAX LEVY**

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BE IT ORDAINED that the sum of eight million, seven hundred fifty-nine thousand, five hundred dollars (\$8,759,500) the aggregate of the levies detailed below is hereby levied and assessed on all the taxable property in the County of Lee, Illinois according to the value of said property as assessed and equalized for state and county purposes for the year 2023, and that the County Clerk be directed to extend a tax upon the properties.

Fund	Description	2023 Tax Levy
Corporate	Sheriff Salaries/Benefits	5,230,000
	State's Attorney Salaries/Benefits	889,000
Liability Insurance	Insurance Premiums	550,000
Cooperative Extension Services	Education Programming	90,000
Social services for Senior Citizens	Senior Citizen Programming	91,000
	Total Corporate	6,850,000
Tuberculosis	Salaries	14,000
County Highway	Salaries/Benefits	1,162,500
County Bridge	Bridge Maintenance	290,000
Federal Aid Highway Match	Highway Maintenance	350,000
County Health	Salaries	56,000
County Veterans Assistance	Veteran and Widows Care	37,000
	Total	8,759,500

Passed by the Lee County Board this 21st day of November 2023.

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LEE COUNTY BOARD CHAIRMAN

ATTEST:

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LEE COUNTY CLERK