

FINANCE COMMITTEE – Mr. Glenn Truesdell, Chair

The Finance Committee meeting was held on Monday, May 8, 2023 in the Board Room at the Law Enforcement Center. Members present were: Sally Douglas, Glenn Truesdell, Dan Bitler and Michael Clark. Guests: Joel Horn, Amy Robbins, Emily Hammer, Owen Harrell, Gary Camarano, Penny VanKampen, Martin Koster, Matt Schueler, WIPFLI partner. Mr. Truesdell called the meeting to order at 1 p.m.

1. The Committee reviewed the monthly claims and budget reports. Motion to approve the monthly claims and budget reports as presented. Motion moved by Michael Clark, and motion seconded by Sally Douglas. Motion approved.
2. Audit Presentation
 - a. Mr. Matt Schueler, a partner from WIPFLI, presented an abbreviated presentation of the Whiteside County audit draft for the year ending November 30, 2022 with a clean unmodified opinion and one minor finding on internal controls. The Committee reviewed the change in governmental funds, change in County general funds, and the revenues and expenses by function. Mr. Schueler stated overall expenses are up due to ARPA funds being paid out. The days in Fund balance are at 296 compared to 304 in 2021. The IMRF regular pension and SLEP pension is funded at 108% and 106% respectively.
3. Treasurer
 - a. County Treasurer Penny VanKampen presented the monthly Temporary Investment Report and Summary of Fund Balance Report for April 2023. Mrs. VanKampen informed the Committee the tax bills will be mailed out shortly.
4. Public Transportation
 - a. Mrs. Hammer distributed a transportation update and the April 2023 Profit & Loss statement. The year-to-date rider income is \$10,827 serving 13,784 people compared to 10,827 in 2022. (See #86-87)
 - b. The transportation budget was presented to the Senior Center Board for FY2024. Mrs. Hammer also reported an audit will be completed on the transportation vehicles to determine which can be repaired and which need to be scrapped.
5. Economic Development
 - a. Mr. Camarano reported a new development project will add Five Below, Old Navy, and Marshalls in the old Kmart building in Sterling. The unemployment rate is down to 4.5% as of March 2023. Mr. Camarano is developing an RFP for the solar farm at the land fill and informed the Committee there will be an internet connectivity and digital learning meeting on May 10th from 5-5:45 pm at the Morrison Technology Auditorium. Christine Cater started as Mr. Camarano's new assistant after Sandy Prescott retired.
6. Committee Requests/Recommendations
 - a. The Judiciary Committee requested a transfer of \$35,000 from contingency to the Court's budget to cover the cost of appointing outside attorneys when the Public Defender's office is understaffed. Motion to approve transferring \$35,000 from contingency to the Courts budget as presented. Motion moved by Sally Douglas, and motion seconded by Michael Clark. Motion carried.
7. County Administrator
 - a. Mr. Horn presented the budget calendar for fiscal year 2024 (See #88). Motion to approve the Budget Schedule for 2024 as presented. Motion moved by Dan Bitler, and motion seconded by Michael Clark. Motion carried.

b. Group Insurance Renewal

Mr. Horn distributed the group health insurance cash flow analysis and reviewed the insurance Committee's recommendation to renew with BCBS and increase medical/dental costs for employees and employers by 20% for the upcoming plan year. Mr. Horn stated we have not had a double digit increase in many years. After review, the Committee agreed with the increasing claims paid out that a 20% increase is necessary. Motion to approve an ordinance amending the County's Group Insurance Program as presented. Motion moved by Dan Bitler, and motion seconded by Sally Douglas. Motion approved. (See #89-91)

MOTION: To approve an ordinance amending the County's Group Insurance Program as presented.

8. Board Members' meeting compensation and mileage

- a. To approve the April 2023 mileage and travel reimbursement items for County Board members in the amount of \$1,249.02 (a copy will be available for inspection on board night). Motion moved by Dan Bitler, and motion seconded by Sally Douglas. Motion approved.

MOTION: To approve the April 2023 mileage and travel reimbursement items for County Board members in the amount of \$1,249.02 (must be a roll call vote).

To adjourn the meeting at 1:45 pm. Motion moved by Sally Douglas, and motion seconded by Dan Bitler. Motion approved.

Meeting Date: The next regular meeting – June 12, 2023 at 1:00 PM in County Board Room

MOTION: To place on file the Finance Committee's meeting report, April 2023 claim reports, 2022 Whiteside County audit, and related informational items, as presented.