MINUTES OF THE REGULAR MEETING OF THE FINANCE COMMITTEE OF THE VILLAGE OF METTAWA, ILLINOIS, HELD AT THE HOUR OF 6:00 P.M. ON APRIL 21, 2026, AT THE HILTON GARDEN INN IN THE MAPLE ROOM

A. CALL TO ORDER

Chairman Maier called the meeting to order at 6:00 p.m.

B. ROLL CALL

Upon a call of the roll, the following were:
Present: Chairman Maier and Trustees Armstrong and Smolic
Absent: None
Chairman Maier declared a quorum.

In Attendance: Village Clerk, Sandy Gallo; Village Administrator, Mandi Florip; Trustee Clark; Sikich Representative Brian Lefever

C. APPROVAL OF THE SPECIAL MEETING MINUTES OF MARCH

Chairman Maier requested a motion to approve the March 18, 2026, meeting minutes. It was moved by Chairman Maier and seconded by Trustee Smolic that the minutes be approved and be placed on file. The motion was carried.

D. REVIEW OF INVOICES PRESENTED FOR PAYMENT

Village Clerk Gallo stated one invoice is being added for a deposit. The Rustic Fence down payment for the fence installation of 10% in the amount of $280.00. The Committee had no further questions.

Chairman Maier indicated this month's bill amount to be approved is $102,738.33

E. REVIEW THE TREASURERS REPORT ENDING MARCH 31, 2026

Sikich representative, Brian LeFevre narrated the March's Treasurer Report. Mr. LeFevre indicated the bank accounts are showing interest rates of 3.98% with a current balance of $18.8 million. The revenue is showing 11 months, the reduction in revenue is due to a journal entry made to reflect permit revenue received differently this year. The expenses are lower from last year. Village Administrator Florip indicated the Sales Revenue amounts have been received from Sales Taxes. The anticipated amount reduction appears to be on target to what was projected in the budget.

F. REVIEW THE RECOMMENDATION TO APPROVE OF KLEIN, THORPE, AND JENKINS, LTD HOURLY FEE INCREASE

Chairman Maier indicated the Committee approved of this request.

G. DISCUSS THE FY2025-2026 AUDIT SCHEDULE

Village Administrator said the audit is straight forward. The audit should be done to and be presented at the September's Board meeting.

H. DISCUSS THE RECOMMENDATION TO APPROVE SIKICH LLP ACCOUNTING SERVICES STATEMENT OF WORK

Chairman Maier indicated the Committee approved of this request.

I. DISCUSS THE TAX QUALIFICATIONS

Village Clerk Gallo indicated she held a meeting with the Village Treasurer, Amy Weiland to discuss the tax rebate matters. The purpose of this year's discussion is to ensure communication is clear to the residents on how qualification as property owners includes how their home has been recorded with Lake County Recorders of Deeds, or if a Trust Deed includes when they do not reside in the home. This change consideration will also impact how the property owner(s) names appear on the issued check. The check will correspond with Lake County Records of Deeds. Trustee Smolic added Lake County can be wrong, so this is not a reliable source. Trustee Maier indicated the residents should clean-up their ownership name with the Lake County Records of Deeds.

J. RERVIEW AND RECOMMEND THE ANNUAL BUDGET FOR FY2026-2027

Village Administrator indicated no amount change was made from last month. The Committee approved the proposed budget. This year the only unknown impact will be the reduction of the Grocery Sales Tax.

K. ANY OTHER ITEMS THAT MAY APPEAR TO THE COMMITTEE FOR CONSIDERSATION, AND IF APPROVED, BE RECOMMENDED FOR APPROVAL TO THE BOARD OF TRUSTEES

L. ADJOURNMENT

With no further business to conduct, it was moved by Trustee Smolic and seconded by Trustee Armstrong that the meeting be adjourned at 6:23 p.m.

Sandy Gallo, Village Clerk