

Note: These minutes are not official until approved by the Finance Committee at a subsequent meeting. Please refer to the meeting minutes when these minutes are approved to obtain any changes to these minutes.

DeKalb County Government
Sycamore, Illinois

**Finance Committee Minutes
May 4, 2016**

The Finance Committee of the DeKalb County Board met on Wednesday, May 4, 2016, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stoddard called the meeting to order. Those members present were Mr. Jones, Mr. Luebke, Mr. Reid, Mrs. Tobias, and Chairman Stoddard. Mr. Cribben and Mr. Gudmunson were absent. A quorum was established.

Also present was Gary Hanson, Christine Johnson, Pete Stefan, Joan Hanson, Jim Scheffers, Dianne Leifheit, and John Frieders.

APPROVAL OF THE MINUTES

It was moved by Mr. Reid, seconded by Mr. Jones, and it was carried unanimously to approve the minutes of the March 2, 2016 Finance Committee Meeting.

APPROVAL OF THE AGENDA

It was moved by Mr. Luebke, seconded by Mrs. Tobias and it was carried unanimously by voice vote to approve the agenda as presented.

Mr. Cribben arrived at 7:02 p.m.

PUBLIC COMMENTS

Mr. Stefan shared that taxing bodies in DeKalb County were collectively overpaid more than \$686,000 from the Illinois Personal Property Replacement Tax because of a misallocation error, the State of Illinois announced last week. He shared that the County Government will have to pay back about \$75,000 and the Forest Preserve District will have to pay back about \$2,000 due to this issue.

GFOA FINANCIAL REPORTING AWARD

Mr. Stefan shared that the Government Finance Officers Association of the United States and Canada has announced that DeKalb County will be receiving its 29th consecutive award for the Certificate of Achievement for Excellence in Financial Reporting Program for fiscal years ending in 2014. There are only 14 counties state-wide that receive this award out of the 102 counties in Illinois and there is only 5 counties that have received the award 29 consecutive years in a row or longer.

MOODY'S 2016 ISSUER COMMENT REPORT ON DEKALB COUNTY

Mr. Stefan briefly reviewed a copy of Moody's annual comment on DeKalb County. Since the County plans on issuing debt in early 2017 in connection with the Jail Expansion Project, this timely information provides a good indication of what the County's credit rating might be at that time.

The report provided that the credit position for DeKalb County is very high quality, and its Aa1 rating is slightly above the US county median of Aa2. The rating reflect a robust financial position, a negligible debt liability, and a sizable pension burden. It also take into account a strong socioeconomic profile and a large tax base.

FEE STUDY

Mr. Stefan reviewed that the County had a fee study completed in connection with the increase to the Court Security Fee as part of the FY 2016 budget. While the Court Security Fee was the immediate need to address in the FY 2016 budget, the County also had several other fees included in the study in both the Sheriff's Office and the County Clerk & Recorder's Office, and seventeen of those fees are not currently generating enough revenue to cover the full costs of providing those services. Mr. Stefan presented a list of fees that were falling short of covering the full cost of services provided since those fees will be given consideration to be part of the proposed solution presented to balance the FY 2017 budget later this year.

Chairman Stoddard noted that it may be helpful to the Committee to know who is using the specific services so in the instance that they would like to increase the fees for those services the Committee would know who would be burdened by the increases.

ANNUAL IMO UPDATE

DeKalb County Information Management Office's Director Joan Hanson joined the Committee to present her annual IMO update. Through a PowerPoint presentation, Ms. Hanson shared a brief overview of IMO duties, technology and GIS advancements which includes a new and improved upgrade to GIS Web, IMO's achievements in the reduction of redundancy, and the department's challenges and new opportunities over the past year.

ANNUAL FMO UPDATE

DeKalb County Facilities Management Office's Director Jim Scheffers joined the Finance Committee to present his annual FMO update. Mr. Scheffers also had a PowerPoint presentation that provided the Committee with an overview of work orders that the FMO staff accomplished in 2015, as well as, a large amount of pictures that detailed the major projects that FMO was faced with throughout the multiple Government Campuses over the past year. Mr. Scheffers emphasized that FMO works hard to obtain Energy Star Ratings and conserve on energy and gas in order to reduce the County's carbon footprint.

COUNTY FACILITIES IMPROVEMENT/REPAIRS

The Committee briefly was presented with and reviewed a list of capital improvement projects identified for each County-owned building along with an estimated cost for each project. Mr. Scheffers added that the handout is just information at this point to let the Committee and Board know where FMO is at right now and what they will be in need of in the future.

The Committee also briefly discussed what contingencies were in place in order to protect the County financially in the instance that something catastrophic may happen to a County-owned building. Mr. Hanson described that there is a Renewal and Replacement Fund that money is allocated into each year to cover costs of repairs and maintenances on County-owned buildings and it can also be used as a contingency fund.

EXECUTIVE SESSION

Mr. Reid moved to enter into Executive Session for the purpose of discussing Collective Bargaining. Mrs. Tobias seconded the motion. The motion carried unanimously by a roll call vote.

Executive Session

Mr. Luebke moved to enter back into the Open Meeting of the Finance Committee. Mr. Jones seconded the motion. The motion carried unanimously by roll call vote.

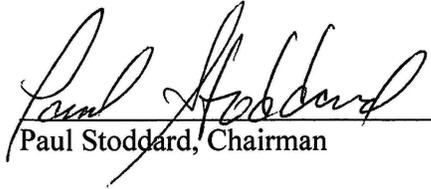
NEW BUSINESS

There were no new business items identified.

ADJOURNMENT

It was moved by Mrs. Tobias, seconded by Mr. Luebke, and it was carried unanimously to adjourn the meeting.

Respectfully submitted,


Paul Stoddard, Chairman


Tasha Sims, Recording Secretary

ATTACHMENTS:

1. [Moody's 2016 Issuer Comment Report on DeKalb County](#) (140KB)
2. [Fee Study](#) (110KB)
3. [Annual IMO Report](#) (12.32MB)
4. [County Facilities Improvements](#) (209KB)

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