

*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  
March 7, 2018**

The Finance Committee of the DeKalb County Board met on Wednesday, March 7, 2018, 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. Cribben, Ms. Leifheit, Mr. Luebke, Mr. Reid, and Chairman Stoddard. Mr. Jones was absent. A quorum was established with five Members present and two absent. Ms. Polanco arrived shortly after the roll was called.

Others that were present included Pete Stefan, Jim Hutcheson, Kathy Ostdick, Jim Scheffers, Greg Millburg, and Sheila Santos.

**APPROVAL OF THE MINUTES**

**It was moved by Mr. Luebke, seconded by Mr. Cribben, and it was carried unanimously to approve the minutes of the February 7, 2018 Finance Committee Meeting.**

**APPROVAL OF THE AGENDA**

**It was moved by Ms. Leifheit, seconded by Mr. Cribben and it was carried unanimously by voice vote to approve the agenda as presented.**

**PUBLIC COMMENTS**

There were no public comments.

**UPDATE TO TRAVEL POLICY**

Mr. Stefan reiterated from last month's meeting that with the County's Travel Policy having been on the books for almost a year now, he presented proposed updates to the policy to address some issues the Finance Office has run into over the past year. Those updates proposed were to allow substitute Travel Expense Reports, to add additional documentation requirements for multiple individuals included on one combined receipt, and to add reimbursements reductions and credit card/travel advance suspension procedures for incorrect or insufficient reimbursement requests. Since last meeting, some additional amendments were added from additional feedback that was received from staff and Department Heads. Mr. Stefan shared that the original proposed changes were identified in red and the additional proposed changes were red and highlighted in yellow for better understanding by the Committee. Mr. Stefan reviewed the newly proposed changes with the Committee Members.

There were no other additional concerns or questions expressed by the Members.

**It was moved by Ms. Polanco, seconded by Mr. Luebke and approved unanimously to forward the Amended DeKalb County Government Travel Policy to the full County Board recommending its approval.**

### **FY 2017 YEAR-END BUDGET TRANSFERS RESOLUTION**

Mr. Stefan reported that the proposed resolution is an annual housekeeping item to transfer appropriations between line items or approve supplemental appropriations for unanticipated expenditures that were incurred during Fiscal Year 2017. Mr. Stefan reviewed with the Committee an attachment to the proposed resolution with contained two sections – Section A for additional budget appropriations and Section B for appropriation transfers.

It was highlighted that from the General Fund the only additional appropriation that was needed to be made that was not covered by additional revenues was \$200,000 for Detention Space & Electronic Monitoring for the large influx of prisoners that were needed to be housed outside of DeKalb County in FY 17. He added that for all funds, the total appropriations made were \$1,820,000 but noted that a good amount of those appropriations were covered by grant funds or other revenues.

For the appropriation transfers (shifting money to different line-items) totaled \$2,841,000 for FY 17. Out of that total amount, \$499,000 were General Fund transfers, Mr. Stefan reported.

Lastly, Mr. Stefan noted that final FY 17 numbers should be in soon but he believes that the projected \$900,000 draw down will look to be more like \$750-770,000. The two major reasons for the FY 17 deficits were due to losing the American Airline revenues and the large influx of detention costs for prisoners.

**It was moved by Mr. Luebke, seconded by Mr. Cribben and it was approved unanimously to forward the resolution for the FY 2017 Year-End Budget Transfers to the full County Board recommending its approval.**

### **FY 2019 BUDGET PROCESS**

Mr. Stefan presented the proposed FY 2019 Budget Calendar and Budget Process for approval. He noted that the timeline is similar to what the process has been in year past and that the main focus will be to continue to provide a Balance Budget.

Chairman Stoddard wanted to ensure that all of the Committees had an adequate amount of time to hear any appeals and suggested possibly pushing back the September 26<sup>th</sup> & 27<sup>th</sup> dates. There were no other objections or suggestions made to the FY 2019 Budget Calendar or the Budget Process. There was a unanimous consensus from the Committee to move forward with what was presented in addition to the one suggestion.

### **ADJOURNMENT**

**It was moved by Mr. Luebke, seconded by Ms. Polanco, and it was carried unanimously to adjourn the meeting.**

Respectfully submitted,

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Paul Stoddard, Chairman

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Tasha Sims, Recording Secretary

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# DEKALB COUNTY GOVERNMENT TRAVEL POLICY

(Adopted March 15, 2017; Amended March 21, 2018)

## A. State Statute

The Local Government Travel Expense Control Act (Public Act 99-604) requires that DeKalb County adopt a Resolution related to the approval of travel expenses and meal purchases. The law provides that the County regulate the reimbursement of all travel, meal, and lodging expenses of officers and employees.

## B. Policy Statement

It is the policy of DeKalb County to pay on behalf of or to reimburse its employees and officers, within established budget restraints, for all reasonable expenses related to travel or meetings which are deemed to be necessary and beneficial to DeKalb County. Employees and officers are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds.

“Travel” means any expenditure directly incident to official travel by employees and officers of DeKalb County or by wards or charges of the County involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

## C. Authorized Types of Official Business

Travel, meal, and lodging expenses will be reimbursed to employees and officers of the County only for purposes of official business conducted on behalf of the County. These include but are not limited to:

1. Training and professional development associated with the individual’s function at the County.
2. Professional association meetings related to the individual’s function at the County.
3. Business meetings associated with functions related to the individual’s function at the County.
4. Site visits to current or potential vendors of the County or associated with current or future County projects.
5. Case site visits and client meetings associated with the performance of the individual’s function at the County.
6. Transportation of prisoners, probationers, or other persons in the County's custody.
7. Law enforcement activities and investigative efforts undertaken in connection with the individual’s function at the County.
8. Transportation of County equipment.
9. Travel between County offices as authorized by the Department Head.
10. Marketing of locations in the County to prospective businesses/consultants.
11. Other travel as authorized by the County Board Chairman or Department Head in compliance with County regulations.

#### D. Maximum Allowable Reimbursement for Travel Expenses

1. Mileage – The maximum allowable expense is the privately owned vehicle mileage reimbursement rate as determined by the United States General Services Administration (GSA). This rate is adjusted periodically and the current and historical rates are available via the GSA website: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Rate changes will become effective on the same date as the GSA rate change.
2. Meals and Incidentals **(which includes tipping and taxes)**
  - a. For overnight travel, the maximum allowable expense is 100% of the meals and incidental per diem determined by the GSA for the geographic region. This rate is adjusted periodically and the current and historical rates are available via the GSA website: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). The amount determined as of January 1<sup>st</sup> of each year shall remain in effect for the entire calendar year.
  - b. For overnight travel, the maximum allowable expense for meals **and incidentals** is limited in the total amount for all days of travel combined and not by each individual day or each individual meal per day, with the allocation of the total combined per diem for meals amongst days and amongst meals within a day being left to the discretion of the employee or officer, provided that the total combined per diem for all meals **and incidentals** for all days of the travel event is not exceeded.
  - c. For same day travel or partial day travel where all three meals are not reimbursable, the maximum allowable expense per meal is:
    - i. Breakfast (leave home before 7:00 a.m.)
      - 25% of the overnight travel per diem total
    - ii. Lunch (away from workplace between 11:00 a.m. and 2:00 p.m.)
      - 25% of the overnight travel per diem total
    - iii. Dinner (arrive home after 6:00 p.m.)
      - 50% of the overnight travel per diem total
  - d. Taxes **and incidentals** are included in the maximum amounts listed above and will not be reimbursed separately.
  - e. Reasonable gratuities (not to exceed 20%) may be included as part of the cost of the meal but, if included, the total cost of the meal plus applicable taxes plus the gratuity **plus any incidentals** cannot exceed the maximum amounts established above.

- f. There will be no reimbursement for alcoholic beverages of any kind except for the limited exception described in Paragraph D(5) below.
  - g. Incidental expenses include fees and tips given to porters, baggage carriers, and hotel staff and are included as part of the maximum amounts listed above.
3. Lodging – For overnight travel, the maximum allowable expense is 100% of the lodging per diem as determined by the GSA for the geographic region of the overnight stay. This rate is adjusted periodically and the current and historical rates are available via the GSA website: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). The amount determined as of January 1<sup>st</sup> of each year shall remain in effect for the entire calendar year.

The foregoing limitation does not apply to conference lodging charges at or near the conference hotel when approved by the Department Head. In such cases, the group rate negotiated for conference attendees shall be the maximum allowable expense provided that confirmation of the published group rate (i.e. lodging rate page from conference brochure, organization's website, etc.) is attached to the Travel Expense Report submitted for the travel event.

Lodging taxes (i.e. hotel tax, room tax, etc.) are not included in the GSA lodging per diem rates and will be reimbursed at the same tax rate in addition to the maximum lodging per diem rate specified above.

Tips for hotel staff are not included in the GSA lodging per diem rates but are included as part of the meals and incidentals per diem described in Paragraph D(2) above and will be reimbursed subject to the per diem limitations of that paragraph.

4. Mode of Travel - The mode of travel shall be identified when making a request to travel. The factors of distance, expense, convenience, and travel time shall be taken into account when selecting the mode of travel. Transportation should be arranged in the most reasonable and economical manner. For example, if air travel is more economical than driving (mileage, meals, lodging, etc.), the County will reimburse only for the cost of the air fare.
5. Stays at Private Residences – For overnight travel, individuals may opt to stay in the private residence of friends or relatives if they so desire. In such incidences, the County will not pay a lodging fee; however, the employee or officer can be reimbursed for a small gift given in appreciation for the hospitality and cost savings, provided the value of the gift does not exceed twenty-five dollars (\$25) per stay. For purposes of this paragraph only, a limited exception to the prohibition of reimbursement for alcoholic beverages is allowed if prepackaged alcohol is given as the gift for the stay. A receipt for the cost of the gift is required. All overnight stays must be necessary for the business trip and not done for the convenience of the individual.

### **E. Standardized Reimbursement Form**

In accordance with Public Act 99-604, DeKalb County has created a standardized form for submission of travel, meal, and lodging expenses. The Travel Expense Report will be maintained and updated by the Finance Director as rates change or other modifications are required. The current version of the Travel Expense Report is available on the ~~“Finance Office Forms & Publications – Internal Forms”~~ page of the County’s website at [www.dekalbcounty.org](http://www.dekalbcounty.org). Substitute Travel Expense Reports will only be accepted if all of the receipts and documentation required by State Statutes, as listed in Section H below, are attached and summarized in an easily readable format.

### **F. Expenses Exceeding the Maximum Allowable Reimbursement**

Travel, meal, and lodging expenses that exceed the maximum allowable reimbursement amount as stated in this policy because of emergency or other extraordinary circumstances, must be approved by the DeKalb County Board via a roll call vote either before or after the travel occurs.

### **G. County Board Expenses / Reimbursement**

Travel, meal, and lodging expenses that are submitted by or on behalf of a member of the governing board, must be approved by the DeKalb County Board via a roll call vote either before or after the travel occurs.

### **H. Receipts & Required Documentation**

Approval of reimbursement may only occur after specified documentation has been submitted to the Finance Office in compliance with this policy and accounts payable procedures.

Required documentation includes: (a) receipts for the cost of travel, meals, or lodging if the expenses have already been incurred, or the estimated cost of travel, meals, or lodging for travel advances if the expenses have not yet been incurred; (b) the name, job title, and department of the individual requesting the reimbursement; (c) the date(s) of travel; and (d) a description of the nature of the official business with supporting documentation (agenda, itinerary, brochure, etc.) as necessary to validate the travel.

Receipts submitted that cover the cost of multiple individuals must list the names of each individual for which reimbursement is being requested, as well as the amount allocated to each individual.

Receipts are required for all travel, meal, and lodging expenses, and the per diem amounts referenced earlier are for purposes of establishing maximum allowable amounts only. Any excess funds remaining from travel advances upon returning from travel, must be reimbursed to the County.

It is also encouraged to submit a copy of the GSA rate sheet for the geographic region as substantiation of the maximum allowable amounts eligible for reimbursement of advance and to assist with the reconciliation process.

### **I. Insufficient Documentation**

Insufficient documentation is in violation of State Statutes and compliance is the responsibility of the officer or employee who incurred the applicable travel expenses. The Finance Office is authorized to reduce reimbursement requests submitted with incomplete or insufficient documentation to an amount equivalent to the amount supported by properly reconciled receipts. The unreconciled receipts will be returned to the submitting department for re-submittal with the appropriate supporting documentation. Once sufficient documentation is received, reimbursement will be made in accordance with established County claims processing procedures and timelines.

Reductions to reimbursements to individual officers or employees shall directly reduce the amount of reimbursement made to that officer or employee. For travel expenses that have been advanced via a County issued credit card or cash travel advance, the credit card or cash travel advance balance will be paid in full to avoid interest charges and disruption to other cardholders' purchases or petty cash shortages, however, sufficient supporting documentation is required to be submitted to the Finance Office within 14 days of notification of the reporting deficiency. If the appropriate supporting documentation is not received within that 14 day period, credit card and cash travel advance privileges shall be suspended until such time as the supporting documentation is submitted.

### **I.J. Approval by the County Board**

Approval by the DeKalb County Board may occur either before or after the travel occurs. Travel advances can be made at the sole discretion of the Treasurer and, if approved, must be reconciled with actual expenses within five (5) business days after returning from the travel event, with any balance due to either the County or the individual documented and processed accordingly.

### **JK. Entertainment Expenses Prohibited**

Public Act 99-604 prohibits reimbursing entertainment expenses for all local public agencies. "Entertainment" is defined to include shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.

### **KL. Freedom of Information Act Applicability**

All documentation submitted as proof for reimbursement shall be subject to disclosure under the Freedom of Information Act.

**LM. Effective Dates**

This policy ~~must be~~ was originally approved by Resolution ~~by~~ of the DeKalb County Board ~~prior to June 29, 2017~~ on March 15, 2017 and subsequently amended on March 21, 2018. ~~If the policy is not approved, no travel, meal, or lodging expenses will be permitted to be paid. Beginning March 1, 2017, a~~ All travel, meal, and lodging expenses that exceed the maximum allowable reimbursement as stated in this policy, or any expenses submitted by a member of the governing board, must be approved by a roll call vote.





## 2018 DEKALB COUNTY TRAVEL EXPENSE REPORT

Maximum Allowable Per Diem Rates Available at: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)

<b>Name:</b>		<b>Job Title:</b>	
<b>Check One:</b>	Actual Costs <input type="checkbox"/> or Estimated Costs <input type="checkbox"/>	<b>Department:</b>	
<b>Reason for Travel / Destination:</b>			

EXPENSES	DATE:					TOTALS												
1. Auto Mileage x 2018 Mileage Rate (\$0.545)																		
2. Lodging Costs																		
<b>Alcohol With Meals Is Not Reimbursable</b>																		
3. Meals (includes tips & taxes): Breakfast																		
Lunch																		
Dinner																		
4. Air Fare																		
5. Rental Car																		
6. Other Transportation (Taxi/Train/Etc.)																		
7. Tolls																		
8. Parking																		
9. Fuel																		
10. Telephone																		
11. Other (Describe in Comments)																		
12. Total Reimbursable Expenses																		
<b>COMMENTS:</b>					13. <b>Less</b> Travel Advance Received, if any 14. Amount Due Employee 15. Amount Due DeKalb County													
					<b>16. Budget Line Items to be Charged</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Department</th> <th style="width: 40%;">Account / Line Item</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>		Department	Account / Line Item	Amount									
Department	Account / Line Item	Amount																
					<b>17. TOTAL CHARGES</b>													

**I certify that the above expenses were incurred in connection with official DeKalb County business; that no other reimbursement has been or will be received for these expenses; and that no alcohol is included as part of this reimbursement request except as authorized by Paragraph D(5) of the Travel Policy.**

\_\_\_\_\_/\_\_\_\_\_  
Employee's / Officer's Signature      Date

**Note 1: Expenses incurred must have receipts attached to this form!**

\_\_\_\_\_/\_\_\_\_\_  
Department Head's Signature      Date

**Note 2: Line 17-Total Charges must equal Line 14-Amount Due!**

- (a) Estimated costs must be reconciled to actual costs within five (5) days of completing travel.
- (b) Please submit claim.
- (c) Please submit cash or check for amount due.  
(Check # \_\_\_\_\_)

**DEKALB COUNTY GOVERNMENT**  
**FY 2017 Year-End Budget Adjustments**

**A. Additional Appropriations**

Item	Department	To Category	Amount	Funding Source / Reason
A-1	Regional Office of Education	Salaries & Benefits	54,100	ROE Agency Funds Reimbursement / ROE Agency Employees
A-2	Treasurer	Commodities & Services	1,900	Transfer from Tax Sale Automation Fund / Additional Supplies
A-3	Sheriff-Corrections	Commodities & Services	200,000	Fund Balance / Detention Space & Electronic Monitoring
A-4	Total - General Fund		256,000	
A-5	Tort & Liability Insurance Fund	Commodities & Services	260,000	Fund Balance / Outside Legal Counsel & Work Comp Reserves
A-6	Tort & Liability Insurance Fund	Fund Transfers	6,000	Fund Balance / Transfer to Highway Fund for Workers Comp
A-7	Total - Tort & Liability Insurance Fund		266,000	
A-8	HOPE Probation Program Fund	Salaries & Benefits	80,000	Grant Funds / HOPE Probation Program Salaries & Benefits
A-9	HOPE Probation Program Fund	Capital Outlays	3,000	Grant Funds / HOPE Probation Program Capital Outlays
A-10	HOPE Probation Program Fund	Commodities & Services	22,000	Grant Funds / HOPE Probation Program Commodities & Services
A-11	Total - HOPE Probation Program Fund		105,000	
A-12	Rehab & Nursing Center Fund	Commodities & Services	235,000	Fund Balance / Additional Outside Nursing Services
A-13	Rehab & Nursing Center Fund	Fund Transfers	65,000	Fund Balance / Transfer to Tort Fund for Claim Settlement
A-14	Total - Rehab & Nursing Center Fund		300,000	
A-15	Drug Court	Salaries & Benefits	32,000	Fund Balance / Staffing Re-Allocation Costs
A-16	Sober Living Home	Capital Outlays	180,000	Insurance Funds & Donations & County Contribution & Fund Balance / Rehab & Water Damage & Building Renovation
A-17	Mental Health Court	Commodities & Services	12,000	Grant Revenue / Adult Redeploy Illinois Grant Costs
A-18	Total - Treatment Courts Fund		224,000	
A-19	Law Enforcement Projects Fund	Capital Outlays	10,000	Fund Balance / 6-Defibrillators
A-20	Law Enforcement Projects Fund	Commodities & Services	9,000	Fund Balance / Additional Equipment Rental Costs
A-21	Total - Law Enforcement Projects Fund		19,000	
A-22	GIS Development Fund	Commodities & Services	7,000	Fund Balance / GIS Software and Professional Services
A-23	DATA Fiber Optic Network Fund	Commodities & Services	65,000	Fund Balance / Fiber Duct & Equipment Repairs & Maintenance
A-24	FEMA Grant-Evergreen Village Fund	Fund Transfers	25,000	Grant Revenue / Transfer Remaining Funds to Special Projects
A-25	Radio Communication System Fund	Commodities & Services	1,000	Fund Balance / Public Notices
A-26	Alternate Revenue Bonds 2017 Fund	Fund Transfers	552,000	Debt Issue Proceeds / Transfer to Jail Expansion Fund
A-27	Total - Other Funds		650,000	
A-28	Total - All Funds		1,820,000	

**B. Appropriation Transfers**

Item	From Department	From Category	To Department	To Category	Amount	Reason
B-1	Finance	Commodities & Services	Finance	Capital Outlays	1,000	Office Furniture & Small Equipment
B-2	Elections	Commodities & Services	Elections	Salaries & Benefits	500	Staffing Costs Covered by Commodities Savings
B-3	Community Development	Salaries & Benefits	Planning & Zoning	Commodities & Services	57,000	Contractual Labor During Recruitment Periods
B-4	Judiciary	Salaries & Benefits	Judiciary	Commodities & Services	3,000	Additional Cost for Appointed Attorneys
B-5	Jury Commission	Commodities & Services	Judiciary	Commodities & Services	2,500	Additional Cost for Appointed Attorneys
B-6	Coroner	Salaries & Benefits	Coroner	Capital Outlays	1,000	Hydraulic Body Lift
B-7	ESDA	Salaries & Benefits	Coroner	Commodities & Services	1,000	Additional Cost for Autopsies
B-8	ESDA	Capital Outlays	Coroner	Commodities & Services	500	Additional Cost for Autopsies
B-9	ESDA	Commodities & Services	Coroner	Commodities & Services	7,500	Additional Cost for Autopsies
B-10	Sheriff	Commodities & Services	Sheriff-Merit Commission	Commodities & Services	6,000	Public Notices, Legal Services, Testing Services
B-11	Sheriff-Patrol & Administration	Salaries & Benefits	Sheriff-Corrections	Commodities & Services	9,000	Prisoner Transportation
B-12	Sheriff-Communications	Salaries & Benefits	Sheriff-Corrections	Commodities & Services	286,000	Detention Space & Equipment Maintenance
B-13	Sheriff-Corrections	Salaries & Benefits	Sheriff-Corrections	Commodities & Services	112,000	Detention Space & Food Program
B-14	State's Attorney	Salaries & Benefits	State's Attorney	Commodities & Services	12,000	Additional Supplies/Legal Costs Required in 2017
B-15	Total - General Fund				499,000	
B-16	Public Health Fund	Salaries & Benefits	Public Health Fund	Capital Outlays	8,000	Office Furniture & Other Equipment
B-17	Public Health Fund	Salaries & Benefits	Public Health Fund	Commodities & Services	33,000	Vaccines & Public Notices & Educational Supplies
B-18	Total - Public Health Fund				41,000	
B-19	Community Mental Health Fund	Fund Transfers	Community Mental Health Fund	Capital Outlays	2,000	Computer Equipment & Ben Gordon Renovations
B-20	Community Mental Health Fund	Fund Transfers	Community Mental Health Fund	Commodities & Services	48,000	Contributions to Agencies
B-21	Total - Community Mental Health Fund				50,000	
B-22	Veterans Assistance Fund	Commodities & Services	Veterans Assistance Fund	Salaries & Benefits	38,000	Staffing Costs Covered by Commodities Savings
B-23	Veterans Assistance Fund	Commodities & Services	Veterans Assistance Fund	Capital Outlays	6,000	Office Furniture & Small Equipment
B-24	Total - Veterans Assistance Fund				44,000	
B-25	Transportation Grant Fund	Commodities & Services	Transportation Grant Fund	Salaries & Benefits	4,000	Health & Life Insurance Benefits Charged to Grant
B-26	Transportation Grant Fund	Commodities & Services	Transportation Grant Fund	Capital Outlays	332,000	New Bus Purchased With Grant Funds
B-27	Total - Transportation Grant Fund				336,000	
B-28	Alternate Revenue Bonds 2017 Fund	Capital Outlays	Alternate Revenue Bonds 2017 Fund	Commodities & Services	204,000	Closing Costs for Bond Issue
B-29	Alternate Revenue Bonds 2017 Fund	Capital Outlays	Alternate Revenue Bonds 2017 Fund	Fund Transfers	498,000	Transfer to Jail Expansion Fund
B-30	Total - Alternate Revenue Bonds 2017 Fund				702,000	
B-31	Micrographics Fund	Commodities & Services	Micrographics Fund	Salaries & Benefits	5,500	Staffing Costs Covered by Commodities Savings
B-32	Court Automation Fund	Capital Outlays	Court Automation Fund	Commodities & Services	12,000	Maintenance of Software
B-33	Tax Sale Automation Fund	Commodities & Services	Tax Sale Automation Fund	Fund Transfers	1,600	Transfer to General Fund-Treasurer for Supplies
B-34	Court Security Fund	Commodities & Services	Court Security Fund	Capital Outlays	1,000	Office Furniture & Small Equipment
B-35	Highway Fund	Commodities & Services	Highway Fund	Capital Outlays	44,000	Major Road Repairs & Maintenance
B-36	Federal Highway Matching Fund	Capital Outlays	Federal Highway Matching Fund	Fund Transfers	40,000	Transfer to Engineering Fund
B-37	Community Action Fund	Salaries & Benefits	Community Action Fund	Fund Transfers	23,000	Transfer to Community Mental Health for Oversight
B-38	DATA Fiber Optic Network Fund	Capital Outlays	DATA Fiber Optic Network Fund	Commodities & Services	10,000	Fiber Duct & Equipment Repairs & Maintenance
B-39	Jail Expansion Fund	Commodities & Services	Jail Expansion Fund	Capital Outlays	800,000	Jail Expansion Construction Project Retainage
B-40	Rehab & Nursing Center Fund	Capital Outlays	Rehab & Nursing Center Fund	Salaries & Benefits	230,000	Additional Nursing Staff Required in 2017
B-41	History Room Fund	Capital Outlays	History Room Fund	Commodities & Services	400	Intern Program-Offset With Matching Revenue
B-42	Drug Prosecution Program Fund	Commodities & Services	Drug Prosecution Program Fund	Capital Outlays	1,500	Computer Equipment
B-43	Total - Other Funds				1,169,000	
B-44	Total - All Funds				2,841,000	

**DEKALB COUNTY GOVERNMENT**  
**FY 2019 BUDGET**  
**January 1, 2019 thru December 31, 2019**

**CALENDAR & PROCESS**

- June 6, 2018 Finance Committee adopts budget calendar, budget process, and confirms directive to present a balanced budget for FY 2019.
- June 22, 2018 Budget request forms and instructions distributed to all departments. County Board members also receive a form to submit for areas that they feel should be specifically addressed and/or studied.
- July 9, 2018 County Administrator and Finance Director begin to meet with County Board members individually, for those who so desire, to discuss the budgets for their Committees and any special areas of interest.
- Aug 6, 2018 Budget request forms are due back to the Finance Office. Departments are expected to submit budgets in accordance with the direction provided. Narratives may be included which outline any concerns the Department has with the direction provided.
- Sept 5, 2018
1. Budget workbooks are electronically distributed to County Board members. This workbook will include copies of all documentation submitted by Departments.
  2. Finance Committee receives a recommendation on the entire budget from the County Administrator and Finance Director. The proposal will include recommendations for department staffing and line items which could be changed through an appeal process open to both Board members and Department Heads.
  3. Finance Committee sends the budget recommendation to the County Board to place it on file for public inspection.
- Sept 19, 2018
1. County Administrator and Finance Director hold a “Question & Answer Forum” for County Board members to further clarify the rationale behind the budget recommendations. This will be at 5:45 p.m. prior to the monthly County Board meeting.
  2. County Board places the budget recommendation on file for public inspection

**DEKALB COUNTY GOVERNMENT  
FY 2019 BUDGET  
January 1, 2019 thru December 31, 2019**

**CALENDAR & PROCESS - CONTINUED**

- Sept 26, 2018 Last day for County Board members or Department Heads to file an appeal concerning Administrative budget recommendations. Appeals will then be reviewed by the appropriate Board Committee. If the Committee concurs with the appeal, it will then be forwarded to the Finance Committee for a decision in November.
- Sep 27, 2018 Board Committees begin budget discussions. Focus will be primarily on areas which are appealed from the Administrative recommendation.
- Oct 27, 2018 Publish first notice of public hearing on proposed Budget and Tax Levy.
- Oct 31, 2018 Publish second notice of public hearing on proposed Budget and Tax Levy.
- Nov 6, 2018 Board Committees complete reviews of any appeals which were filed concerning budgets for which they have oversight.
- Nov 7, 2018 Finance Committee hosts public hearing on the proposed Budget and on the proposed Tax Levy. Any appeals successful at the Standing Committee level are decided at this meeting. Overall final budget adjustments are made at this time, and the entire budget is forwarded to the County Board for adoption.
- Nov 21, 2018 County Board adopts the Annual Budget and the Tax Levy Ordinance prior to the start of the fiscal year on January 1, 2019.