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DeKalb County Government
Sycamore, Illinois

**Finance Committee Minutes
November 1, 2017**

The Finance Committee of the DeKalb County Board met on Wednesday, November 1, 2017, 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, Mr. Jones, Ms. Leifheit, Mr. Luebke, Ms. Polanco, Mr. Reid, and Chairman Stoddard. A quorum was established with all seven Members present.

Others that were present included Gary Hanson, Pete Stefan, Mark Pietrowski, Jeff Whelan, Craig Roman, Sarah Lief, Michelle Christensen, Sheila Santos, Chris Kanda, Greg Maurice, Robin Brunshon, Karen Cribben, Laurie Emmer, Kevin Solari, Greg Millburg, Steve Faivre, John Mataitis, Sheriff Scott, Tom McCulloch, Lisa Gonzalez, Jim Scheffers, Bob Brown, Judge Robbin Stuckert, Margi Gilmour, Doug Johnson, Roy Plote, Scott Zak, John Frieders, and Derek Hiland.

APPROVAL OF THE MINUTES

It was moved by Mr. Luebke, seconded by Ms. Polanco, and it was carried unanimously to approve the minutes of the October 4, 2017 Finance Committee Meeting.

APPROVAL OF THE AGENDA

It was moved by Mr. Jones, 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.

FY 2018 BUDGET PUBLIC HEARING

Chairman Stoddard opening the FY 2018 Budget Public Hearing at 7:01 p.m.

Ms. Michelle Christensen who is an employee of the Chief County Assessments Office spoke regarding how budget cuts have affected the Assessments Office and illustrated the restraints that the office has been placed under.

Hearing no other comments, Chairman Stoddard moved to close the FY 2018 Budget Public Hearing. Mr. Cribben seconded the motion and it was approved unanimously.

FY 2018 BUDGET

Fund Balance Review

Mr. Hanson reviewed that the Committee has had a lot of discussion about fund balance and where the County needs to be so he thought it would be a good time to provide a picture of where the County is at the end of FY 2016. He additionally suggested that when they move into next year, they should spend February, March and April reviewing the formulas that are used to calculate the Fund Balance goal. The current formulas are very conservative and he thinks that

through a review they will find that the percentage that the County needs of expenditures to fund balance (26%) will actually be reduced.

Mr. Stefan reviewed the target fund balance analysis with the Committee and how they calculate what the goal balance should be. The Committee briefly discussed the historic highs of the fund balance reserves.

FY 2018 Budget Appeals

Mr. Stefan began by walking through each appeal that the Committee needed to address this evening because it either passed at the appropriate Committee level or was an appeal being heard for the first time.

The first appeal that was addressed was a new one for the Finance Committee and was submitted by Tracy Jones, Mark Pietrowski, Dianne Leifheit, John Frieders, Steve Faivre, and Dan Cribben directing that the GIS Manager position in IMO should remain vacant after the incumbent assumes the duties of the Information Management Office Director and that the \$98,000 savings will be added to the General Fund as reserves. Mr. Jones explained that he believes he and Mr. Hanson had a bit of a misunderstanding when the IMO Director position became vacant and it was determined that they would try and fill that internally. He was under the assumption that whoever filled the IMO Director position, would not have the position they vacated filled. Mr. Jones additionally shared that with how tight this budget process has been, he does feel right hiring someone new for this position when they are telling people in other positions that they no longer need their services and he believes that Ms. Santos would be able to fill both roles (IMO Director and GIS Manager). Mr. Pietrowski, Ms. Leifheit, Mr. Frieders, and Mr. Cribben all echoed Mr. Jones' reasons for why they believed this position should not be filled and/or left vacant for a period of time to see if the work can be done without an additional person.

Ms. Santos addressed the appeal and noted that since she has taken over the IMO Director position, she has learned that it is a working position and one that takes a lot of her time with a lot of project coordination and hands on daily issues. This would make it difficult for her to be able to properly hold both positions at once. Ms. Santos additionally provided some additional information to the Committee about what the GIS Manager does and is responsible for. One of the major projects that is starting very soon and she stressed is a vital reason why this position needs to be filled is the census. The long-term work necessary that goes into the 2020 Census begins next month. GIS works with the Census Bureau and all of the townships and municipalities on providing census data which is essential for redistricting and for allocating funds from the Federal and State Governments. Ms. Santos also addressed the revenue that GIS generates from selling maps and data as well as helps the ETSB (E-911) with maps and with the upcoming Next Generation 911 System.

Mr. Hanson reviewed that historically, as the Committee was sitting at the table a year ago trying to balance the budget, one of the things they did was increase the GIS Fee fairly substantially. To be able to increase that fee a cost study had to be done. The GIS function of the County is entirely paid by fees, which were substantiated by a cost study, so if the Board was to reduce the cost of those services it would seem to him that they would also have to reduce the fees they are generating to allow for those services. Because the salaries and benefits of this position are being paid by the fees that are being collected for that person providing that service, cutting the

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position seems very self-defeating, Mr. Hanson claimed. Mr. Hanson additionally pointed out that they all agreed a couple years ago on a “catastrophic budget” and everyone agreed on the formula and the format and that is what Administration delivered with this budget. So now, when each of those categories have produced, the Board now wants a little more and Mr. Hanson shared that he didn’t think that was a fair thing to do only to have a little more money in the bank. Having a little more money in the bank doesn’t provide services to the citizen and he reiterated that he feels this appeal should be denied.

Many other Committee Members shared their thoughts and feelings related to the budget and whether or not to fill the GIS Manager Position. Justification of services relating to fees, fairness, and being the wrong time to be building back up the reserves were different comments made.

Mr. Jones moved to deny the appeal for the GIS Manager position to remain vacant. Mr. Stoddard seconded the motion.

Mr. Pietrowski moved to amend the motion by holding off hiring for the GIS Manager position for three months. Mr. Cribben seconded the motion. The motion carried with one opposition from Chairman Stoddard.

Chairman Stoddard called for a voice vote to approve the motion as amended. The motion carried unanimously.

Mr. Jones moved to accept Judge Stuckert’s appeal for the Bailiffs to remain under the authority of the Court/Judicial. Mr. Pietrowski seconded the motion and it was approved unanimously.

Mr. Jones moved to accept Sheriff’s Scott’s appeal to approve a new Full-Time Administrative Secretary position for the Correction Division effective June 1, 2018 prior to the opening of the Jail Expansion with the funding for the position identified to come from non-General Fund sources. Mr. Luebke seconded the motion and it was approved unanimously.

Mr. Stoddard shared that he wanted to address the appeal regarding the Court-Related Services next. After the last Law & Justice Committee Meeting, the court-related departments and Administration were charged with re-allocating the requested budget reduction for Court-Related Services Departments in an alternate fashion while still achieving a new \$148,000 reduction. Administration’s recommendation is to deny and replace with Alternate 1, which was presented to the Finance Committee.

Mr. Jones moved to deny the original appeal and replace with Administration’s Reconciliation of Court-Related Budgets (Goal of \$148,000) Alternate #1 as presented. Mr. Luebke seconded the motion.

Ms. Gilmour wanted to ask for Alternate #1, Item #2, “*The Court Services/Probation Budget (2910) for salaries and benefits is reduced by \$75,000. It is recognized that since Court Services is a responsibility of the Judiciary, how the dollar budget reduction is applied will be at the discretion of the Chief Judge and not the County Board.*” If there was a reason why the reduction

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has to come out of salaries and benefits or could it come out of another line item put of The Court Services/Probation Budget. Ms. Gilmour clarified that there was also a Residential Placement line item that she would rather the \$75,000 came out of (a current \$200,000 budgeted line item). Ms. Gilmour and Judge Stuckert clarified to the Committee what residential placement was and what it was used for. Mr. Hanson clarified that the first \$75,000 of those residential placement expenses if paid out of the General Fund, the next \$125,000 is paid by the Community Mental Health Board, and anything over \$200,000 is back to the General Fund. The new cost to the General Fund is \$75,000 and it is the first \$75,000. Mr. Hanson warned that the only issue of reducing that is what happens if there is a residential placement, they would need to find money to pay for it.

Judge Stuckert asked if Item #2 recognizes that Court Services is under the discretion of the Chief Judge then how can they tell her to take the money out of salaries and benefits. Mr. Stefan noted that they have to present a budget ordinance somehow and that is where they would place it but that doesn't mean where it would happen.

Hearing no other discussions regarding the motion, Chairman Stoddard called for a voice vote. The motion carried unanimously.

The Committee lastly addressed two appeals from Robin Brunshon, Chief County Assessment Officer, for two upgrades of two Part-Time Administrative Clerk C positions to a Part-Time Administrative Clerk A positions on totaling \$4,300 and the other \$4,700. The Administrative Recommendation continued to be to deny both of these appeals. Ms. Brunshon spoke regarding her appeals and presented the Committee with a handout and reiterated to the Committee that she did withdraw one of her appeals to add a new additional part-time position.

Mr. Reid made a motion to approve both appeals and Mr. Luebke seconded the motion.

The Committee discussed the appeals further and Mr. Pietrowski addressed the saving incurred with not filling the GIS Manager position would help offset these position upgrades. Mr. Hanson noted that doing something like that is a one-time cost saving and proposed that it may be advantageous to grant a stipend for each of the individuals added to their current salary because it would be easier to cut if needed later on.

Chairman Stoddard called for a motion to approve both appeals for a total cost of \$9,000. The motion carried with one abstention from Mr. Cribben.

Forest Preserve Tax Levy

Mr. Hanson shared that this is an item that is being sprung on the Committee tonight and it is a one-time opportunity. The suggestion was to make the tax policy the same as the County's, that is to make sure the District realizes all the gains from both the legally approved cost-of-living adjustment and the gain from new construction. The idea was to apply this gain to the Sheriff's Law Enforcement resources as the Sheriff supplies patrols for the various Forest Preserves and the surrounding rural areas. It is anticipated that for 2018, this would add between \$55,000 and \$60,000 to the Forest Preserve revenues which would then be designated to the Sheriff's Office for law enforcement. After just two years of applying this new strategy, a permanent full-time Sheriff's Deputy could be hired. Mr. Hanson added that this would be a true benefit to both the

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Forest Preserve and the Sheriff's Office. It was additionally clarified that the cost of this to the tax payers would be \$2.00 on a \$200,000 home.

Mr. Jones moved to approve and suggest that the Forest Preserve District change their Property Tax Levy Policy (an increase of about \$60,000) and make it the same as the County's which is to make sure the District realizes all the gains from both the legally approved cost-of-living adjustment and the gain from new construction. Mr. Luebke seconded the motion and it was carried unanimously.

Other FY 2018 Budget Items

There were no other budget items identified.

Final FY 2018 Budget Reconciliation

Mr. Stefan summarized the final budget reconciliations for the FY 2018 Budget including reclassifications and transfers that will be made to the budget, the refinements of certain estimates, making any necessary clarifications or additions to portion of the budget in order to clarify existing language, and correcting any typos.

It was moved by Mr. Cribben, seconded by Mr. Reid and it was approved unanimously to forward the FY 2018 Budget to the full County Board recommending its approval.

MINIMUM VALUE HEALTH INSURANCE PLAN

Mr. Stefan explained that this item has been in the budget narrative a couple years and Finance has been researching the possibly of having a higher deductible health plan in order to come in to compliance with the Affordable Care Act affordability requirements.

The suggestion was that the Committee allow to offer a third option for health insurance which is a minimum value plan and would be a \$6,000 single-person deduction and a \$12,000 family deduction but anything beyond that is 100% covered. This plan would have a very low premium (not higher than \$96.00). Also, by adding this as an option, the County will avoid penalties down the road from the Affordable Care Act.

Mr. Jones moved to add this Minimum Value Health Insurance Plan as an option to the County's Health Insurance Plans. Ms. Leifheit seconded the motion and it was approved unanimously.

SALARIES OF ELECTED OFFICIALS

Mr. Hanson reviewed that as of last meeting, the Committee tabled a motion to provide for 0% - FY 2019, 0% - FY 2020, 2% - FY 2021, and 2% - FY 2022 for The County Clerk & Recorder, Sheriff, and Treasurer. He also shared that the Administration Recommendation remains at providing a 2% raise each of the four years to the three Elected Officials as named above.

Ms. Polanco moved to take the Committee's current motion off the table and reopen the discussion on it. Mr. Reid seconded the motion.

Chairman Stoddard threw the idea out about possibly cutting the County Board Member per diems by \$10.00 which would equal an \$18,000 cost savings. He pointed out that most County

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Board Members have other jobs and for the other Elected Officials this is their full-time jobs. He also addressed the fact that some Departments are running into the issue of employees coming close to make more than the Department Head. Mr. Reid noted that he disagreed with cutting the per diem for Board Members and not because he is a Board Member but because it is very difficult to recruit Board Members as it is.

Ms. Leifheit addressed the issue of fairness and shared that many of the union employees are receiving raises between 1.87% and 2.3% raises and non-union employees are receiving 2% raises and she didn't think it was fair to single out these three Elected Officials and give them 0% for the next four years.

Mr. Stoddard, seconded by Mr. Reid withdrew their motion to provide for 0% - FY 2019, 0% - FY 2020, 2% - FY 2021, and 2% - FY 2022 for The County Clerk & Recorder, Sheriff, and Treasurer.

Mr. Jones moved to provide for a 2% - FY 2019, 1% - FY 2020, 2% - FY 2021, and 1% - FY 2022 for The County Clerk & Recorder. The motion failed for a lack of a second.

After further discussion, Mr. Jones moved to increase the Sheriff's salary by 2% - 2019, 2% - 2020, 2% - 2021, and 2% - 2022. Mr. Reid seconded the motion and the motion carried with Mr. Luebke and Mr. Pietrowski opposed.

Ms. Leifheit moved to increase the County Clerk & Recorder and the Treasurer's salaries by 2% - 2019, 2% - 2020, 2% - 2021, and 2% - 2022. Mr. Jones seconded the motion and the motion carried with Mr. Luebke and Mr. Pietrowski opposed.

Mr. Jones made a motion to allow for 0% increases for the County Board Chairperson, County Board Vice-Chairperson, Committee Chairperson for FY 2019 and FY 2020, County Board Member FY 2021 and FY 2022. Mr. Luebke seconded the motion and it carried unanimously.

ADJOURNMENT

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

Respectfully submitted,



Tasha Sims, Recording Secretary



Paul Stoddard, Chairman

Target General Fund Balance Analysis
Updated 10-30-2017

Best Practices - What Should Our Goal Be?

	Audited 2016 Data Displayed	Calculations
A <u>Ideal Unassigned Fund Balance Target</u>		
A-1 Vulnerability to Extreme Events	67,000	Based on 0.0025% of Revenues from Line B-1
A-2 Revenue Source Stability	1,597,000	Based on 6.0% of Revenues from Line B-1
A-3 Expenditure Volatility	266,000	Based on 1.0% of Revenues from Line B-1
A-4 Leverage Available from Other Funds	(4,091,000)	See Section C Below for Calculation
A-5 Budget Practices	666,000	Based on 2.6.0% of Revenues from Line B-1
A-6 Liquidity	8,520,000	Based on 32.0% of Revenues from Line B-1
A-7 Borrowing	-	No Borrowing Being Repaid with General Fund Assets
A-98 Total Target Unassigned Fund Balance	7,025,000	Sum of Lines A-1 thru A-7
A-99 Target Unassigned Fund Balance as % of Expenditures	26%	Calculated by Dividing Line A-98 by Line B-2

Benchmark - How Are We Doing?

	Audited 2016
B <u>Actual Results - Audited</u>	
B-1 County General Fund Revenues for Fiscal Year	26,623,846
B-2 County General Fund Expenditures for Fiscal Year	26,902,235
B-3 Unassigned Fund Balance as of December 31st	7,024,461
B-4 Unassigned Fund Balance as Percent of Expenditures	26%

Sub-Level Calculation for Line A-4 Above

	Line A-4 2016	Calculations
C <u>Leverage Calculation - Line A-4</u>		
C-1 Retirement Fund Leverage	312,000	12/31/16 Fund Balance of \$498,848 x 62.5% = \$312,000 (General Fund Expenditure Ratio for 2016).
C-2 Medical Insurance Fund Leverage	1,196,000	12/31/16 Fund Balance of \$2,276,925 x 52.5% = \$1,196,000 (General Fund Expenditure Ratio for 2016).
C-3 Tort & Liability Fund Leverage	67,000	Only \$67,000 of 12/31/16 Fund Balance of \$6,941,522 included to offset Extreme Events exposure from Line B-1 above.
C-4 Asset Replacement Fund Leverage	1,173,000	12/31/16 Fund Balance of \$4,690,527 x 25% = \$1,173,000
C-5 Special Projects Fund Leverage	105,000	12/31/16 Fund Balance of \$419,462 x 25% = \$105,000
C-6 Capital Improvement Reserve Fund Leverage	380,000	12/31/16 Fund Balance of \$1,522,500 x 25% = \$380,000
C-7 Opportunity Fund Leverage	858,000	12/31/16 Fund Balance of \$3,430,689 x 25% = \$858,000
C-8 Future Use	-	Consider if Additional Fund Balances should be included
C-9 Future Use	-	Consider if Additional Fund Balances should be included
C-99 Total Leverage Available from Other Funds	4,091,000	This amount inserted in Line A-4 Above

Summary of FY 2018 Budget Appeals as of 11-01-2017

OPEN APPEALS

Item	Appeal #	Budget Narrative #	Appellant	Item Appealed	Dollar Amount Under Appeal	Action Requested	Additional Funding Source or Disposition of Savings	Committee Assigned to	Administrative Recommendation
A	1	18	Robin Brunschon	Denial of Position Upgrade for one of two Part-Time Administrative Clerk C Positions	\$4,300	Approve the upgrade of one Part-Time Administrative Clerk C position to a Part-Time Administrative Clerk A position.	To be funded by General Fund reserves/fund balance.	Economic Development	Deny
B	2	18	Robin Brunschon	Denial of Position Upgrade for the second of two Part-Time Administrative Clerk C Positions	\$4,700	Approve the upgrade of a second Part-Time Administrative Clerk C position to a Part-Time Administrative Clerk A position.	To be funded by General Fund reserves/fund balance.	Economic Development	Deny
C	5, 6, 7, 8, 9, 13, 14, 15, 16	15, 17, 28, 50, Exhibit 3 Lines D-1, D-2, & D-3	Court-Related Services	Allocation of \$148,000 Reduction for Court-Related Services	\$148,000	Re-allocate the required budget reduction for Group D Court-Related Services Departments in an alternate fashion while still achieving a net \$148,000 reduction.	N/A	Law & Justice	Deny and Replace with Alternate 1
D	8	17	Roger Scott	Denial of a New Full-Time Administrative Secretary Position for the Corrections Division	\$69,000/Annual (\$40,000/7 Months)	Approve a new Full-Time Administrative Secretary position for the Corrections Division effective June 1, 2018 prior to the opening of the Jail Expansion.	\$10,000 to be funded from Commissary funds and \$59,000 to be funded via a transfer from the Law Enforcement Projects Fund.	Law & Justice	Accept
E	12	N/A (New Item)	Tracy Jones, Mark Pietrowski, Dianne Leifheit, John Frieders, Steve Faivre, & Dan Cribben	Salary and Benefits of GIS Manager Position	\$98,000	GIS Manager position in IMO should remain vacant after the incumbent assumes the duties of Information Management Director.	Savings to be added to the General Fund budget reserve.	Finance	Deny
F	15	Exhibit 3 Line D-2	Judge Stuckert	Assign Bailiffs to Sheriff's Office	N/A	Bailiffs to remain under the authority of the Court/Judiciary.	N/A	Law & Justice	Accept

CONTINGENT APPEALS

Item	Appeal #	Budget Narrative #	Appellant	Item Appealed	Dollar Amount Under Appeal	Action Requested	Additional Funding Source or Disposition of Savings	Committee Assigned to	Committee Appeal Decision Outcome	Committee Appeal Decision Action Taken
G	9	28	Mike Douglas	Denial of a General Fund Subsidy to Fund the Treatment Court Fund Deficit.	\$80,000	Approve funding for the Drug/DUI Court since this is a program mandated by Illinois State Statute (730 ILCS 166) Drug Court Treatment Act.	To be funded by General Fund reserves/fund balance.	Law & Justice	Unsuccessful	Potential for Appeal to be Re-Opened if Grant Applications are Denied.

DEKALB COUNTY GOVERNMENT
Reconciliation of Court-Related Budgets (Goal of \$148,000)

ALTERNATE #1

November 1, 2017

1. \$ 30,000 A new court fee is established to fund Court Appointed Special Advocates (CASA) to replace \$30,000 currently used in the General Fund to contribute to this program. Based on data from the Circuit Clerk the fee will initially be set at \$30 per applicable case. This fee would be effective January 1, 2018.
2. \$ 75,000 The Court Services/Probation budget (2910) for salaries and benefits is reduced by \$75,000. It is recognized that since Court Services is a responsibility of the Judiciary, how the dollar budget reduction is applied will be at the discretion of the Chief Judge and not the County Board.
3. \$ 50,000 In an effort to make additional General Fund monies available, an exchange is authorized in the State's Attorney's Office. The State's Attorney's salary and benefit budget is reduced by \$50,000. While it is recognized that the State's Attorney may allocate funds as desired within his Department, the County's organizational table will reflect one fewer Level One attorney positions.

At the same time, funding via the County's Opportunity Fund is made available to the State's Attorney's Office for start-up funds for a new Diversion Program which has the potential to be self-sufficient once the program is established. Therefore, \$60,000 per year for two years is appropriated from the Opportunity Fund with the expectation that this program will become self-sufficient starting in 2020. The start-up costs include the hiring of a Diversion Coordinator (Job Class #2143, Hay Code CT7B) at a cost of \$60,000 per year for salary and benefits for a full-time, seven hour per day, employee.

4. (\$ 12,000) This is an added expense. These monies will ultimately be allocated to the Public Defender's Office to compensate for additional weekend and holiday bond call responsibilities. These duties were not part of the job responsibilities when the current staff was hired. Allocation from the holding fund is authorized once an agreeable compensation plan is arrived at between the Public Defender and the County Administrator. This will be effective beginning January 1, 2018.
5. \$ 5,000 The expense for creating an educational video for Jurors is moved from the Judiciary budget to the County's Special Projects budget to be spent for this project as directed by the Chief Judge.
6. \$148,000 Total Budget Reduction

**FY 2018 Budget Reconciliation
 Court-Related Offices Prorations
 11-1-2017**

	Alternate 2	Alternate 3
	Revised Proration With CASA Fee	Revised Proration With CASA Fee & S/A Staff Reduction
Proration Amount:	\$118,000	\$68,000
	Reduction	Reduction
<u>Dept. #</u> <u>Dept. Name</u>		
2210 Judiciary	11,300	9,000
2220 Jury Commission	2,900	2,300
2310 Circuit Clerk	20,800	16,600
2710 State's Attorney	32,800	-
2810 Public Defender	18,900	15,100
2910 Court Services	31,300	25,000
Totals	118,000	68,000

Summary of FY 2018 Budget Appeals as of 11-01-2017

CLOSED APPEALS

Item	Appeal #	Budget Narrative #	Appellant	Item Appealed	Dollar Amount Under Appeal	Action Requested	Additional Funding Source or Disposition of Savings	Committee Assigned to	Committee Appeal Decision Outcome	Committee Appeal Decision Action Taken
<u>Economic Development Committee Appeal</u>										
H	3	18	Robin Brunshon	Denial of a New Part-Time Administrative Clerk C Position	\$25,000	Approve a new Part-Time Administrative Clerk C position to ensure all of the requirements of the property tax cycle are fulfilled and that coverage and customer service needs are met.	To be funded by General Fund reserves/fund balance.	Economic Development	Withdrawn	New Part-Time Position Approved for \$15,000 Contingent Upon Both Appeal #4 and Appeal #11 Being Successful. Neither Contingent Appeal was Successful.
<u>Forest Preserve Committee Appeal</u>										
I	4	26 & Exhibit 1 Line 4c	Tracy Jones & John Frieders	Redirection of a Portion of the Landfill Host Benefit Fee Allocation from the Forest Preserve District.	\$25,000	Increase the redirection of the Landfill Host Benefit Fee allocation from the Forest Preserve District from a \$75,000 redirection to a \$100,000 redirection.	Savings to be added to the bottom line of the General Fund budget or to create a General Fund budget reserve.	Forest Preserve	Unsuccessful	None
<u>Law & Justice Committee Appeals</u>										
J	5	15	Tom McCulloch	Denial of Position Upgrade from a Full-Time Attorney-Level One to a Full-Time Attorney-Level Two	\$10,000	Approve the upgrade from a Full-Time Attorney-Level One position to a Full-Time Attorney-Level Two position.	To be funded by General Fund reserves/fund balance.	Law & Justice	Unsuccessful	None
K	6	15	Tom McCulloch	Denial of Position Upgrade from a Full-Time Attorney-Level Two to a Full-Time Attorney-Level Three	\$9,000	Approve the upgrade from a Full-Time Attorney-Level Two position to a Full-Time Attorney-Level Three position.	To be funded by General Fund reserves/fund balance.	Law & Justice	Unsuccessful	None
L	7	15	Tom McCulloch	Denial of a New Full-Time Attorney-Level Two Position	\$115,000	Approve a new Full-Time Attorney-Level Two position.	To be funded by General Fund reserves/fund balance.	Law & Justice	Unsuccessful	None
M	13	50	Tom McCulloch	Budget Appeal Process	N/A	This is an appeal of the process we are undertaking and the County Board should allow a full discussion of the issues raised among the full membership of the Board and not allow the administrative process to subvert the valuable work being done.	N/A	Law & Justice	Unsuccessful	None
N	14	Exhibit 3 Line D-1	Margi Gilmour	Salary and Benefits of One Pretrial Officer Position	\$75,000	Full restoration of the funding for this position.	To be funded by General Fund reserves/fund balance.	Law & Justice	Unsuccessful	Administration to Revisit Court-Related Services Group to Identify Alternate Cuts to Achieve Net Savings of \$148,000 from Group.
O	16	Exhibit 3 Line D-3	Judge Stuckert	Salary and Benefits of Chief Bailiff Position	\$79,000	Full restoration of the funding for this position.	To be funded by General Fund reserves/fund balance.	Law & Justice	Unsuccessful	Administration to Revisit Court-Related Services Group to Identify Alternate Cuts to Achieve Net Savings of \$148,000 from Group.
<u>Planning & Zoning Committee Appeals</u>										
P	10	26 & Exhibit 1 Line 4b	Lisa Gonzalez	Redirection of a Portion of the Landfill Host Benefit Fee Allocation from the Solid Waste Program.	\$40,000	Reduce the redirection of the Landfill Host Benefit Fee allocation from the Solid Waste Program from a \$75,000 redirection to only \$35,000.	To be funded by General Fund reserves/fund balance.	Planning & Zoning	Unsuccessful	None
Q	11	26 & Exhibit 1 Line 4b	Tracy Jones, John Frieders, Steve Fairve	Redirection of a Portion of the Landfill Host Benefit Fee Allocation from the Solid Waste Program.	\$125,000	Increase the redirection of the Landfill Host Benefit Fee allocation from the Solid Waste Program from a \$75,000 redirection to a \$200,000 redirection.	Savings to be added to the bottom line of the General Fund budget or to create a General Fund budget reserve.	Planning & Zoning	Unsuccessful	None

11-01-2017

MAXIMIZING THE FOREST PRESERVE LEVY

Levy Change	Year	Levy	One Year Change	Change from 2017
	2009	1,492,777		
	2010	1,477,622		
	2011	1,502,521		
	2012	1,502,319		
	2013	1,484,343		
	2014	1,471,151		
	2015	1,485,193		
	2016	1,485,402		
	2017	1,485,428		
	2018	1,485,000		

LAW ENFORCEMENT OPTION

3.7%	2018	1,540,389	54,961	54,961
3.0%	2019	1,586,601	46,212	101,173
3.0%	2020	1,634,199	47,598	148,771
3.0%	2021	1,683,224	49,026	197,796
3.0%	2022	1,733,721	50,497	248,293

DEKALB COUNTY GOVERNMENT

General Fund Budget Reconciliation

1	Budgets Submitted - Shortfall		(1,500,000)
2	Changes Incorporated into Budget Recommendation		
2a	Refinements to Budget Submitted	125,000	
2b	Tax Growth to General Fund	210,000	
2c	Tort Levy Reduction	100,000	
2d	PBC Levy Reduction for Capital	75,000	510,000
		-----	-----
3	Short-fall Reflected on General Fund Summary (Attachment C)		(990,000)
4	Recommended Shared Changes		
4a	IMRF Assessment Contingency Eliminated	100,000	
4b	Redirect Host Fee from Solid Waste (up to 3 years)	75,000	
4c	Redirect Host Fee from Forest Preserve (up to 3 years)	75,000	250,000
		-----	-----
5	Remaining Amount Needed to Balance Budget		(740,000)
			=====

6 Note: See Exhibit #2 for allocation of remaining budget shortfall.

FY 2018 BALANCING THE GENERAL FUND

Budget Group	Budget Changes	Goal	Percent of Total Goal
A	Property Based Services		
A-1	Cut 1/3 of hours of part-time Building Inspector	3,400	
A-2	Cut 1.0 Acct Clerk A in Treasurer by 1 day per week	6,600	
A-3	Cut 1.0 Admin Clerk C in County Clerk	40,000	
A-4	Transfer Overtime from Clerk to Elections (\$2,000)	0	
A-5	Option to A-3: Convert Election Comm & Services budget to zero-based to identify savings	0	
A-99	Total Property Based Services	50,000	50,000
			6.8%
B	Support Services		
B-1	Cut 1.0 IMO Network Tech II	85,000	
B-2	Cut 0.5 FMO Printer Position	36,000	
B-3	Reduce Admin Conference Travel	4,000	
B-4	Transfer funding to Line E-2 below	(4,000)	
B-5	Reserve for Public Defender Weekend Bond Call	(9,000)	
B-99	Total for Support Services	112,000	112,000
			15.1%
C	Public Safety		
C-1	Cut 1.0 Communication Officer	84,000	
C-2	Contribution from Sheriff's Law Enforcement Fund	182,000	
C-3	Increase EHM (\$6.50 to \$12/day; add 15 people)	30,000	
C-4	Sheriff Drops from SLEP program for himself	29,000	
C-99	Total Public Safety	325,000	325,000
			43.9%
D	Court-Related Services		
D-1	Cut 1.0 Pretrial Officer	75,000	
D-2	Assign Bailiffs to Sheriff's Office	0	
D-3	Cut 1.0 Chief Bailiff	79,000	
D-4	Add 600 hours of Bailiff time at \$10/hr plus FICA	(6,500)	
D-5	Reserve for Public Defender Weekend Bond Call	(4,500)	
D-6	Move Jury Video to Special Projects	5,000	
D-99	Total Court-Related Services	148,000	148,000
			20.0%
E	Contributions		
E-1	This category is a subset of Category B above		
E-2	Funding is provided by Line B-3&4 above	4,000	
E-99	Total Contributions	4,000	4,000
			0.5%
F	Property Tax Levy Funds		
F-1	Highway	(95,000)	
F-2	Aid to Bridges	149,500	
F-3	Federal Hwy Matching	18,000	
F-4	Public Health	8,500	
F-5	Senior Services	9,000	
F-6	Veteran's Assistance	11,000	
F-99	Total Property Tax Levy Funds	101,000	101,000
			13.6%
Z	Total Goal	740,000	740,000
			100.0%

DEKALB COUNTY GOVERNMENT
ELECTED DEPARTMENTS SALARY WORKSHEET

Need to complete the 12 boxes below.

<u>CLASSIFICATION</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Options</u>
County Clerk & Recorder	91,250	91,250	92,200	93,100	95,000	96,900	98,800	100,800	Administrative Recommendation
	0.0%	0.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	Motion on the Table
									Option 3
Sheriff	130,250	130,250	131,600	132,900	135,600	138,300	141,100	143,900	Administrative Recommendation
	0.0%	0.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	Motion on the Table
									Option 3
Treasurer	91,250	91,250	92,200	93,100	95,000	96,900	98,800	100,800	Administrative Recommendation
	0.0%	0.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	Motion on the Table
									Option 3